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George Purling.

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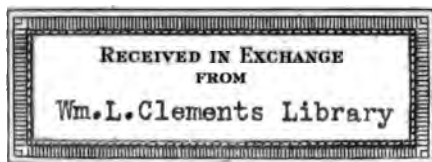
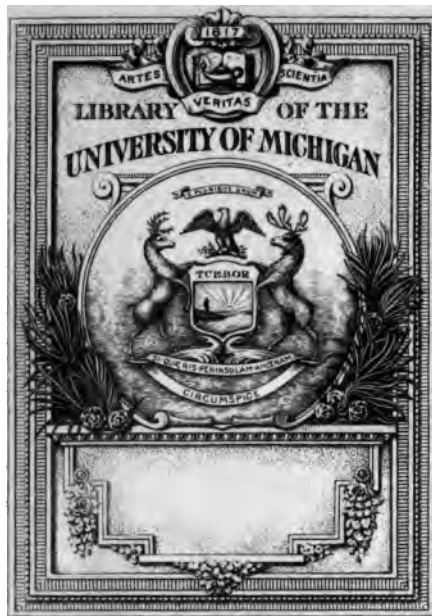
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THE
Parliamentary Register ;
OR
HISTORY
OF THE
PROCEEDINGS AND DEBATES
OF THE
HOUSE OF LORDS;

CONTAINING AN ACCOUNT OF

The most interesting SPEECHES and MOTIONS ; accurate
Copies of the most remarkable LETTERS and PAPERS ;
of the most material EVIDENCE, PETITIONS, &c.
laid before and offered to the House,

DURING THE

FOURTH SESSION of the FIFTEENTH PARLIAMENT

OF

GREAT BRITAIN.

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OF V O L U M E XIV.

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T H E
H I S T O R Y
O F T H E
P R O C E E D I N G S and D E B A T E S
O F T H E
H O U S E of L O R D S

In the FOURTH SESSION of the
Fifteenth Parliament of *Great Britain*,

Appointed to be held at WESTMINSTER,

On *Tuesday*, the 11th Day of *November*.

HIS Royal Highness George Augustus Frederick Prince A. 1783.
of Wales, having been, by Letters Patent, dated the
19th day of August, in the second year of his Majesty's
reign, created Prince of Wales and Earl of Chester, was, in
his robes, which, with the Collar of the Order of the Gar-
ter, he had put on in the Earl Marshal's room, introduced
into the House of Peers, soon after their meeting this day,
in the following order :

Gentlemen Usher of the Black Rod, with his staff of office, Earl of Surrey, Dep. E. Marshal of England. Earl of Carlisle, Lord Privy Seal.	Garter Principal King of Arms, in his robe, with his scepter, bearing his Royal Highness's patent. Sir Peter Burrell, Dep. Gt. Chamb. of England Viscount Stormont. Lord President of the Council.
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The C O R O N E T,

On a crimson velvet cushion, borne by Viscount Lewisham,
one of the Gentlemen of his Royal Highness's
Bedchamber.

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B

His

PARLIAMENTARY A. 1783.

His Royal Highness the PRINCE of WALES,
Carrying his Writ of Summons,
Supported by his Uncle, his Royal Highness the Duke of
Cumberland, and the Dukes of Richmond and
Portland,

And proceeding up the House with the usual reverences, the writ and patent were delivered to the Earl of Mansfield, Speaker, on the woolpack, and read by the Clerk of the Parliament at the table, His Royal Highness and the rest of the procession standing near: after which his Royal Highness was conducted to his chair, on the right hand of the throne, the coronet and cushion having been laid on a stool before the chair: and his Royal Highness being covered as usual, the ceremony ended.

At about a quarter before three, his Majesty came in the usual state, and being seated on the throne, his Royal Highness the Prince of Wales again took his seat in the chair of state on the right hand of his Majesty. Lord Southampton and Lord Lewisham supporting the coronet, and other proper officers standing near the chair.—The Speaker of the House of Commons, with the Usher of the Black Rod, and a great number of members being come to the bar, his Majesty was pleased to make the following most gracious speech:

“ My Lords and Gentlemen,

“ I have the satisfaction to inform you, that definitive treaties of peace have been concluded with the Courts of France and Spain, and with the United States of America. preliminary articles have been also ratified with the States General of the United Provinces. I have ordered these several treaties to be laid before you; and am happy to add, that I have no cause to doubt but that all those powers agree with me in my sincere inclination to keep the calamities of war at a great distance.

“ The objects which are to be brought under your deliberation will sufficiently explain my reasons for calling you together after so short a recess. Enquiries of the utmost importance have been long and diligently pursued, and the fruit of them will be expected. The situation of the East-India Company will require the utmost exertions of your wisdom, to maintain and improve the valuable advantages derived from our Indian possessions, and to promote and secure the happiness of the native inhabitants of those provinces.

“ The

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“ The season of peace will call upon you for an attention to every thing which can recruit the strength of the nation, after so long and so expensive a war. The security and increase of the revenue, in the manner least burthensome to my subjects, will be among your first objects. In many essential parts it has suffered; dangerous frauds have prevailed; and alarming outrages have been committed. Exertions have not been wanting to repress this daring spirit, nor pains to enquire into its true causes. In any instances in which the powers of government may not be equal to its utmost care and vigilance, I have no doubt that the wisdom of my Parliament will provide such remedies as may be found wanting for the accomplishment of purposes in which the material interests of this nation are so deeply concerned.

“ Gentlemen of the House of Commons,

“ I have ordered the estimates of the expences for the year to be laid before you. From those you will perceive the reduction which I have made in all the establishments, which appear to me to be brought as low as prudence will admit: And you will participate with me in the satisfaction which I feel in this step towards the relief of my subjects.

“ At the end of a war some part of its weight must inevitably be borne for a time. I feel for the burthens of my people: but I rely on that fortitude, which has hitherto supported this nation under many difficulties, for their bearing those which the present exigencies require, and which are so necessary for the full support of national credit.

“ My Lords and Gentlemen,

“ In many respects our situation is new; your councils will provide what is called for by that situation, and your wisdom will give permanence to whatever has been found beneficial by the experience of ages. In your deliberations you will preserve that temper of moderation which the importance of their objects demands, and will, I have no doubt, produce; and I am sure that you are unanimous in your desire to direct all those deliberations to the honour of my crown, the safety of my dominions, and the prosperity of my people.”

The King having retired, his Royal Highness the Prince of Wales, at the table, took the oaths of Allegiance and Supremacy, and made and subscribed the Declaration; and also took and subscribed the oath of Abjuration.

E. of Scarborough.

The Earl of *Scarborough* apologized for rising in the House so immediately subsequent to his having received the honour of a seat among their Lordships; and he had but one excuse to make—an excuse, however, that he was certain would plead most powerfully—It was the *occasion*—it was to move for “An address of thanks to the King for his most gracious speech from the throne.” The paternal regard his Majesty expressed for his people, the duty that was due to such a Sovereign, and the respect which the Speech demanded, were matters that warranted an Address of the most affectionate kind. The noble Earl expressed his full—his most ample confidence in the present Ministry, whom he called an Administration that had the warm hearts and the good wishes of the people. They were composed of men long tried in the public cause; men on whom dependence could be placed, and who certainly had, by their councils and their conduct, saved this empire from ruin. The blessings of peace had, through their means, been accomplished at a trying period, when the affairs of this country, distracted by the cabals of party, seemed almost irretrievable from destruction. This conduct, these proofs attached him to their support, and made him particularly anxious to shew his reverence, for a Sovereign who had discerned the merit of such men, and foresaw the good consequences that must flow from their advice in council, and their abilities in the execution of what they proposed.

The definitive articles of pacification, says he, have been negotiated on the ground of a preliminary treaty, digested and formed by an Administration who expired on the conclusion of that business. The present Ministers naturally found themselves embarrassed—The preliminaries were such as no good man could approve of, but the national faith was pledged.

Under these circumstances, and in this situation, the definitive treaty has been brought to a conclusion. It is a superstructure that has been reared on a basis laid by men who have ceased to exist as the Ministers of this country.

But these are not the only circumstances, says the noble Earl, which excite my gratitude, and call forth my sentiments of loyalty and congratulation. The other various and important

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important objects to which his Majesty directs our attention in his most gracious Speech, illustrate strongly the interest he is pleased to take in the national welfare, and demand our warmest acknowledgments. The moments of peace are the moments of political enquiry and of civil reform. They afford a proper pause for deliberation and scrutiny. It is his Majesty's gracious wish that they may be converted to this purpose.

Dangerous frauds have prevailed. Alarming outrages have been committed. The affairs of a great trading company have become the subject of general consideration: these are matters of no trivial concern, and to these objects, his Majesty, ever watchful over the interest of his subjects, wished to direct the attention of his Parliament and people.

Feeling these sentiments of gratitude towards my Sovereign, I cannot at the same time suppress my congratulations on the government of affairs being contained in the hands of men who possess the confidence of the nation, from whose union the most flattering prospects are to be entertained, and who have abilities to realize his Majesty's wishes, and to advance the public welfare.

Impressed with these sentiments, I beg leave to move an humble address of thanks to his Majesty for his most gracious speech from the throne. [He read his motion for the address, which, as usual, contained sentiments of agreement and gratitude in and for each of the clauses in the Royal Speech.]

Lord *Hampden* requested the indulgence of their Lordships to a young member, who had only that day taken his seat in the House. He was actuated, he said, by motives of the most truly patriotic kind, to deliver his sentiments on the motion made by the noble Lord who preceded him, and hoped for the indulgence of a few minutes. Peace, long wished-for peace, had been at last established—and through the spirit, and the good conduct of the present Ministry, it was not quite so disgraceful in the ratification, as in the preliminary articles; the latter of which his Lordship called disgraceful, pusillanimous and dishonourable. They were disgraceful, because they took away from the dignity of this kingdom; they were dishonourable, because better terms might have been obtained; and they were pusillanimous, because we made concessions, when we should have had humiliations. The news (then no secret), and afterwards confirmed in its report, was a strong and a most evincing proof of the truth of this opinion. We gave up in the preliminaries, that which we never

never should have ceded, but to the cession of which in the ratification, we were bound by those preliminaries. The peace appeared to him in the shape of a rickety bantling, dropped at the door of the present Ministers by its too hasty parents, and there begging for support and protection. They took it up, examined its defects; and as they found a kind of national promise made in its favour, they nursed it, and by the dint of political art, kept it alive, until they could obtain a ratification for its existence, on the best terms that could be obtained for the benefit of its country.

This country, the noble Lord observed, therefore stood indebted to the present Administration, for amending, in the ratified articles, those shameful, those disgraceful terms that were in the preliminaries. On a due consideration of this subject, he meant to give his support to the present men in power, until he saw, what he never wished, nor indeed expected to see, a change of their political principles, and then he should be as ready to condemn as he now was to approve their conduct. He hoped, in unison of sentiment with the noble Lord who spoke last, that all party quarrels would be dropped, and the hands and hearts of the Senate would unite for the glory, the happiness, and the good of their country. The Throne recommended it; the people wished it, and the common cause of the subject demanded it. He feared, however, that there lay in embryo some turbulent spirits, who might rise to oppose and clog the wheels of Government. These, he added, were enemies to their country; for as nothing but the most frivolous complaint could be urged, so the attempt against Ministers would appear in a very odious light to the public at large, and to the common sense of every individual.

Conceiving the subject in this point of view, the noble Lord seconded the motion for the Address, and hoped that it would pass *nemine dissente*.

Earl
Temple.

Earl Temple. I do not rise, my Lords, with any intention to oppose the motion. The Speech from the Throne must, in my mind, give very general satisfaction; and I shall never descend to the meanness of a factious opposition. If I were called upon to deliver my sentiments on the Speech, I should rather find fault with it for its omissions than for what it contains. It speaks a language of zeal and earnestness, and, as far as it goes, is congenial with my feelings and ideas. But, my Lords, having said this, I may be permitted to state my reasons for withholding confidence from the

the present Administration. I have no wish to inflame—I am not instigated by envy; I do not speak hastily, but on the most mature deliberation—I must declare that I have no confidence in the present Ministers.

My Lords, when I look back but a very few months to the events in our history, I do not hesitate to pronounce it as ~~my~~ opinion, that the present Ministers have in one great measure attacked, if they have not destroyed, the constitution of the country. This is a bold assertion; but I do not throw it out lightly and at hazard; it is the result of enquiry and discussion. I say, my Lords, that the constitution of the country must be destroyed, when a set of men can seize on the reins of government, and take the closet of the King by assault. I am not weak enough to hazard this charge, eight months after the event, without having seriously weighed it in my mind; and I should have delivered it at an earlier period, but that I was absent in another place. My situation at that time I accepted in duty to my Sovereign and Country—I was introduced into it by no party—I was neither the adherent nor the dupe of any faction. I received it in the most honourable manner, from the Crown; and I maintained myself in the situation by the purest and most upright means, by acting under the principles of the constitution, and studying the happiness and welfare of the country. When I saw the bold and unconstitutional attack that was made on the dignity of the Crown, and on the system of the country, I thought it high time to lay at his Majesty's feet the commission which I had received. There was a time, my Lords, when this House was voted to be useless. On this occasion the bold faction did not proceed to this indecent length; but where, my Lords, was the virtue, where the energy, where the influence and use of this House, when they could see and suffer such an infringement to be made on the constitution? This House, in that moment, was evidently a cypher, and in so far I aver the equilibrium of the legislature was overturned. I speak from no envy nor disappointment. The manner in which I accepted and resigned my office, will acquit me from the imputation of interested motives; and I do not speak from any factious desire of setting up an indiscriminate opposition to his Majesty's government.

I have reasons, from the conduct of Ministers since they came into office, for distrusting them. The treaty with the Americans is concluded, and as the noble Viscount says,
both

both of that and of the definitive treaties with France and Spain, they are certainly the legitimate children of the preliminary articles; but having adopted the issue which they so violently condemned, it surely became them to have nurtured the offspring with the greatest care and tenderness, to have made them at least as vigorous and promising as possible; instead of which, have they taken the measures which prudence and policy pointed out? What is become of the commercial treaty with America, from which so much good fortune was promised: has it not terminated in air? The gentleman who was employed to negotiate that treaty is returned from Paris; the whole is broken off, and broken off for reasons, which, if his information was right, were censurable. These reasons were not communicated to the public, but they were perfectly well known to individuals; I am not willing to take up rumours, and argue from the hearsay evidence of the day; but reports are circulated with great openness, that this treaty has not only been broken off, but is not likely to be renewed, for reasons by no means favourable to the King's Ministers.

Preliminary Articles are signed with Holland; but give me leave to say, my Lords, that they also are but the legitimate offspring of the measures of the former Ministry; the advantages procured in that treaty were secured, and it will be required—it must be known why these Preliminary Articles have not yet been wrought up into a definitive treaty. Why have we not yet begun even to reap the advantages of this peace? Why have not our Ministers been more vigorous and decisive in giving the finishing hand to a treaty which they boast to be so profitable?

The critical and very serious affairs of the East-Indies, properly make a paragraph in the Speech from the throne; it certainly was time that the nation should begin to reap the advantages of the elaborate enquiries which had taken place. I must confess, I have not undergone the fatigue of reading those voluminous reports and papers which are on the table of the House of Commons; but the subject must be instantly discussed, and I much doubt, whether, by being delayed so long; we shall not want other information, and more recent materials than any of which we are now possessed.

The state of the funds, my Lords, call for the most serious consideration: at this instant, they are more depressed than almost at any period during the late distress and exertions of the nation, nay, even in the moment of threatened invasion;

vation; and, indeed, it was likely to be so, when along with the other causes, there was so immense a sum as three or four and twenty millions of unfunded debt, part of which bore an interest of eight per cent. Was it not singular, that his Majesty's Ministers should not have thought fit to recommend from the Throne, the immediate and earnest consideration of the funds, and to take notice of their late extraordinary fall—a fall which could not be the effect of chance, but of a fixed and alarming cause? It would not have been improper to have stated what they mean to do in this business, that the minds of the stockholders might be quieted.

I now come, my Lords, to mention a matter of the most delicate kind; and, when I presume to touch it at all, I do it with pain to myself and anxiety. But your Lordships may conceive that I feel myself particularly interested in whatever belongs to Ireland. Surely Ministers, on this delicate ground, should have given us some general consolatory expression, merely to quiet the suspicions that must be excited by their total silence—if they had done no more than just echoed the Addresses of the House of Lords and Commons, and framed any general words which might have shewn their disposition to harmony and union.

I said, my Lords, that I did not mean to give any opposition to the motion for the Address, nor to suggest any amendment. I have delivered to you my reason for distrustful of the King's Ministers—I shall certainly watch their conduct, and in doing so, without being instigated by factious motives, I shall, in my place, state whatever appears to me to be censurable or injurious.

The question was then put and agreed to *nemine dissentiente*.

It was then referred to a Committee to prepare the Address, which being reported by the Earl of Scarborough it was adopted, and the Lords with white staffs were ordered to wait on his Majesty to know when he would be attended by the House with the same.

The Earl of Powys then rose to move an Address of congratulation to her Majesty, on the birth of a Princess,⁹ and on her Majesty's safe recovery. It was seconded by Lord Delaware, and agreed to unanimously.

Adjourned.

November 12.

As soon as the private business was finished, the Earl of Mansfield, attended by Lord Scarborough, Lord Hampden,

den, several other Lords and bishops, went in procession from the House of Peers to St. James's. As soon as his Majesty was seated in the chair of state, their Lordships were summoned to attend, when Lord Mansfield, as Speaker, read the Address, which was as follows :

“ Most Gracious Sovereign,

“ We, your Majesty's most dutiful and loyal subjects, the Lords Spiritual and Temporal, in Parliament assembled, beg leave to return your Majesty our most humble thanks for your most gracious speech from the throne.

“ With the most respectful affection to your Royal Person and family, we beg leave to offer our sincere congratulations on the birth of another Princess, and the happy recovery of the Queen. Truly sensible of the blessings we enjoy under your Majesty's most auspicious government, we rejoice at every event that can add to your Majesty's domestic happiness.

“ We congratulate your Majesty on the success of your endeavours to restore the public tranquillity. We return your Majesty our most humble thanks for having ordered the Definitive Treaties with the courts of France and Spain, and with the United States of America, and the Preliminary Articles ratified with the States General of the United Provinces, to be laid before us; and we assure your Majesty, that we learn with the greatest satisfaction, that all those powers agree with your Majesty in your sincere inclinations to keep the calamities of war at a great distance.

“ We humbly and thankfully acknowledge your Majesty's royal regard to the general welfare of all your Majesty's dominions, in having called your Parliament together at this early season; and we beg leave to assure your Majesty that the most diligent attention shall be given by us to those objects, which wait our deliberation. The situation of the East-India Company will require our immediate consideration; and we beg your Majesty to be assured, that we will use our utmost endeavours, to maintain and improve the valuable advantages derived from our Indian possessions, and to secure the happiness of the native inhabitants of those provinces.

“ Animated by your Majesty's example, and by the love of our country, we shall take the earliest advantage of the season of peace to direct our counsels to every thing that

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can recruit the strength of the nation after so long and so expensive a war; and while we express the grateful sense we entertain of your Majesty's paternal care in recommending the security and increase of the revenue in the manner the least burthensome to your people; we shall be happy to co-operate in whatever may be found expedient for those salutary purposes, or may tend to counteract those frauds, and to repress that spirit of outrage which has been so alarmingly prevalent.

"We humbly intreat your Majesty to be persuaded that our utmost assiduity shall be employed in providing what is called for by the present situation of this country, and that in our labours for that purpose, we shall not only use the utmost caution in regard to whatever the experience of past times has shewn to be beneficial, but shall endeavour, to the extent of our abilities, to make all such benefits permanent.

"It be will our duty to preserve that temper and moderation in our deliberations which your Majesty has been pleased to recommend, and which the importance of their objects will demand; and we shall be anxious not to neglect any opportunity of meriting the good opinion your Majesty has graciously expressed of our unanimous desire to secure and promote the honour of your Majesty's crown, the safety of your dominions, and the prosperity of your people."

After which his Majesty was pleased to say,

"My Lords,

"I thank you for this dutiful and loyal Address. I receive with pleasure your congratulations on the birth of a Princess, and the recovery of the Queen, as renewed proofs of your affection to my person and family. The assurances you give me of your attention to the objects recommended for the welfare of my subjects, are highly acceptable; and I regard the unanimity with which they are offered, as an earnest of the success which, I trust, will attend your endeavours to establish the honour of my crown, and the prosperity of my people."

November 14.

The Earl of *Powis*, reported to the House, that her Majesty had been waited upon with the Congratulatory Message of that House, to which her Majesty had been pleased to return the following most gracious answer ;

“ My Lords,

“ I return my sincerest thanks to the House of Peers.— Their duty to the King, and attention to me, calls forth my warmest acknowledgements.”

Adjourned.

December 2,

Lord Ferrers.

Lord *Ferrers* rose up yesterday in the House of Peers, and wished to be informed, whether the consideration of the Definitive Treaties were to come on in that House before the recess at Christmas ?

The Earl of Abingdon.

This brought up the Earl of *Abingdon*; who said,

“ My Lords,

“ Having before expressed my entire satisfaction with the terms of the peace, and already given to the House my ideas upon that subject, it were unnecessary for me again to trouble your Lordships upon the same occasion, and the more especially so, as I have been made to find, that that which, in preliminary articles, was matter of condemnation and censure to some of your Lordships, now meets, in definitive treaties, by the veil of a profligate and abandoned faction being thrown aside, the unanimous suffrage and consent of all. Nor, my Lords, should I have risen on this day, had it not been for a speech which, not being present at the time it was spoken, I have seen and read in the public papers; a speech, my Lords, which whilst it would approve the peace, would attempt to villify and calumniate the author of it; but which, in my opinion, proving, by its own invective, and the mode of reasoning adopted therein, the best of eulogies, and the highest panegyric upon both the author and the peace; it is to convince your Lordships of this, that I rise to trespass for a few words on the time and patience of the House.

“ It is said, my Lords, in the speech I allude to, that the preliminary articles of peace were disgraceful, pusillanimous, and dishonourable; and yet, my Lords, these very preliminary articles of peace, disgraceful, pusillanimous, and dishonour-

dishonourable, as they are represented to be, are nevertheless made only because 'through the spirit and good conduct of the present Ministry, they are not quite so disgraceful in the ratification as they are in preliminary articles,' no less the subject of adulation to Ministers than they are, because 'peace, long wished for peace, is at last established,' of declamatory joy and congratulation to the public.

"But, my Lords, this being said of the consistency of this exordium in overture of Ministers, let us a little see how the assertion, that 'the preliminary articles of peace were disgraceful, pusillanimous, and dishonourable,' stand in point of reasoning, argument, and of fact,

"It is said, in a kind of logical process, though unaccompanied by any other symptom of logic, that 'the preliminary articles were disgraceful,' and that they were disgraceful, 'because they took away from the dignity of this kingdom.' That they were dishonourable, 'because better terms might have been obtained.' That they were pusillanimous, 'because we made concessions, when we should have had humiliations.' Assertions, my Lords, without proofs, reasoning without reasons, and arguments without a single fact to support them; for what is this but to say, 'that the preliminary articles were disgraceful,' because they were disgraceful; that 'they were dishonourable,' because they were dishonourable; and that 'they were pusillanimous,' because they were pusillanimous; and yet, my Lords, such is the support of Ministry, and such the way that calumny would asperse, and slander use its tongue.

"But now, my Lords, to admit the truth of all, to admit that these articles were as they are stated to be, and that their ratification were an act not of choice but of necessity in the present Ministers; why not say so then? And why make that which is disgraceful, that which is dishonourable, and that which is pusillanimous, the subject matter not only of unanimous parliamentary approbation, as it has been made, but of merit, boasted merit to Ministers, as well as of general acclamation and joy to the nation? For peace, long wished for peace, says the speech, is at last established! Can there be then, my Lords, as I have said, a higher proof of panegyric and eulogy more strongly expressed than this affords? And what is this, but as in the fable, to steal the lion's skin, in order that the ass might wear it?

"But it is said, my Lords, 'that this country stood indebted to the present Administration for amending the ratified

ed articles,' those shameful and disgraceful terms that were in the preliminaries. What shameful and disgraceful terms, my Lords? Does the speech know, and could it explain itself even at this hour? Or is this one of those hardy and bold assertions, which much credulity and little knowledge are apt so readily to conceive and utter? But, my Lords, here again too I will admit the fact; I will admit that they were shameful and disgraceful terms in the preliminaries; and admitting this, let me ask your Lordships, is it not fair, is it not liberal, is not honest to suppose, that if the late Administration had had the conclusion of the peace in their hands, that they might not have rectified, by the definitive treaties, these errors in the preliminaries, as well as the present Administration have done? Nay, my Lords, it is not to be supposed that the late Administration, knowing better surely than any other could do, both the feeble and the forte of their own negotiations, that the other defects too might not have been remedied, which have escaped the all-penetrating eye even of the present Administration? And if so, my Lords, where is the merit of the present Ministry, and in what does the country stand indebted to them? On the contrary, is it not shameful and disgraceful in them to take merit to themselves upon such an occasion; and, instead of praises, do they not rather deserve the curses of the nation, if it were but for this very act alone, inasmuch as amended as the peace is by the present Administration, it might not only have been equally amended by the late Ministry, but from their more intimate knowledge of the subject, might have been infinitely better than it now is? And therefore, my Lords, I do in my turn assert, and dogmatically assert too, that the taking of the peace out of the late Administration under the circumstances in which it was done, was an act of treason to the State, of a kind as nefarious and flagitious as any that ever had trial at your Lordships' bar.

" And now, my Lords, I had done, if it were not for one thing more, and that is the beautiful little image that has been made the ornament of this speech, so beautiful, that I cannot help taking notice of the bantling, and for a while dandling it in my arms; for, my Lords, it is said, 'the peace appeared in the shape of a rickety bantling, dropped at the door of the present Ministers by its too hasty parents, and there begging her support and protection. They took it up, examined its defects, and as they found a kind of national promise made in its favour, they nursed it, and by the dint

dint of political art, kept it alive, until they could obtain a ratification for its existence, on the best terms that could be obtained for the benefit of its country.'

"Such is the image, my Lords; and however rhetorical the allegory, however beautiful the figure, what is the fact and the truth? Was this bantling dropt at the door of Ministers, and did it there beg its support and protection of them? No, my Lords; and is not the very reverse of this the fact and the truth. Were not Ministers rather dropt at the door of this bantling, and, under that shelter, made to seek their own support and protection? Or, rather, my Lords, may it not be said with greater truth than in either case, that the taking of this bantling into the hands of the present Ministers, was a political ravishment of a ward out of the hands of its proper guardians; accomplished on the one hand by fraud, and on the other by force? By fraud, in making Viscounts of this House to believe that they were to be raised to Earldoms; and members of the House of Commons, that they were to be created Peers of the realm. Thanks to the firmness and wisdom of his Majesty, both have been equally disappointed! By force, my Lords, in having, under the cloak of this bantling, seized upon the Cabinet of the King, and taking, as we all know, with a violence unheard of before, forcible possession of the government of this country. These are the features of the 'ricketty bantling,' as it has been called, and this the fact and truth.

"But now let us see, my Lords, what the features are of the nurse, the fosterdam, the stepmother, or the mother-in-law, call it which you please, of this ricketty bantling, and who is said, (contrary to all experience) to have taken more care of it than its own natural parents could have done, and this, my Lords, I, in my turn, will represent to your Lordships; not in allegory, however, my Lords, nor in metaphor, nor figure, nor as a child of fancy, or creature of the imagination, but in real true picture, drawn from the life, and of living existence; and here it is, my Lords, (holding up the figure of Lord North and Mr. Fox in the print of the coalition dissected) *ecce homunculus!* My Lords! *Vera copia examinata!* The nurse of that bantling, which has been described to your Lordships; and to which nurse, I must entreat your Lordships' attention; not in laughter, my Lords, for it is no joke, but in sober serious earnestness; and to this end must humbly move the noble Lord upon the woolsack, that I may have leave to lay this figure upon the table,
for

for your Lordships' examination; from which I vow to God, my Lords, I think, more real benefit might be drawn to the country, than from all the papers (important as they are) that will be laid upon your Lordships' table during the whole session of Parliament. For what, my Lords, must be the result of such an examination? I will tell your Lordships. You will see the Government of this country in the hands of this *bifronted monster*. And in the name of possibility; what papers can turn to use that are to have the direction of such an unnatural *Lusus Naturæ* as this is? But I have now done, my Lords, with a single remark only. However disgraceful, however dishonourable, however pusillanimous the peace is, I rejoice to give it to my noble friend who made it; it is his, and let him have the honour of it. A peace negotiated without connection, and obtained without corruption; though he saw at the time the spirit of a malignant faction staring him in the face. But the purity of his intentions, the firmness of his mind, and the wisdom of his conduct, have risen superior and triumphant over all opposition. It has met with what no other peace ever did before in the annals of our history. It has had the unanimous suffrage of Parliament, and the approbation of his King and country. In apostrophe, therefore, to my noble friend, let me say to him, in the words of Horace—*Age, et sume superbiam questam meritis.*"

The Earl of Sandwich. The Earl of *Sandwich* moved to adjourn, and insisted that the motion of adjournment, being made by him, it ought to be immediately put, on which the Earl of Mansfield, being of the same opinion, and rising to state it to the House,

The Duke of Richmond. The Duke of *Richmond* stood up, and insisted that the motion of adjournment was premature, and contrary to the consuetude of the House in similar instances. The noble Earl who had proposed laying the print on the table for the contemplation of their Lordships, had surely a right to insist on his proposal; such a measure was authorised by the practice of their Lordships.

Lord Mansfield. Lord *Mansfield* still persisted in his former opinion; while the Duke of Richmond persevered in maintaining his original sentiments.

Lord Thurlow. Lord *Thurlow* hoped the House would not be averse from indulging the noble Earl with laying before them whatever paper he might imagine would contribute either to their amusement or edification.

The

The Earl of *Mansfield* then put the question of adjournment, which was carried. The Earl of Mansfield.

December 9.

The bill for better regulating the East-India Company's affairs was brought up from the other House by Mr. Fox, attended by an immense body of members, and being read, his Grace of *Portland* moved, that it be read a second time on Monday next.

Lord *Thurlow* was surprised the noble Duke did not proceed in the ordinary course, which was first to move for its being printed, and then to appoint a day for its being read a second time, especially as a bill of such importance ought to be minutely investigated, and taken into the most serious consideration by every noble Peer of that House. Lord Thurlow.

The Earl of *Carlisle* defended the proceeding by quoting several precedents, but which by no means satisfied Lord *Thurlow* as to the one in question; when The Earl of Carlisle.

The Duke of *Portland* assured him, that he by no means intended to keep their Lordships in ignorance with respect to the contents of the bill, as he had designed, as soon as the day was fixed for the second reading, to move for its being printed, both which motions passed without any farther altercation. The Duke of Portland.

Earl *Temple* got up, happy, he said, to seize the first opportunity of entering his solemn protest against so infamous a bill; he conceived himself perfectly parliamentary in giving it every epithet it merited, previous to its passing that House; it was a stretch of power that was truly alarming; it went near to seize upon the most inestimable part of our constitution; our chartered rights; but notwithstanding it had been carried with a high hand in another place, he trusted their Lordships would never give it their sanction, without being thoroughly convinced, that the plea which had been used, and which indeed was the only plea that could possibly justify such a measure, actual necessity, was a just one; and that they might be convinced it was not fallacious, they ought to be put in possession and examine with attention, every kind of evidence that was to be procured, and not be satisfied with that partial selection of papers, which were upon their table. He wished to know whether Ministers, should a motion be made for other papers, would object, and take the sense of the House upon it; he was perfectly aware this was not critically in order, yet as the noble Duke had

long been extolled for candour in his proceedings, and as he wished the whole investigation of the bill might be entered upon as candidly as possible, he hoped he would give him a reply to his question.

The Duke of
Portland.

The Duke of *Portland* informed their Lordships, that he thought the papers then upon their table were sufficient for them to determine on the bill; but should any others occur to him as necessary, he would certainly introduce them for their inspection.

Lord Thur-
low.

Lord *Thurlow* observed, that there was a very great degree of indecency in the mode of proceeding; that the subject was, perhaps, the most important that had ever been agitated in Parliament, in whatever light it was taken. In the first instance, it was a most atrocious violation of private property; an enquiry which cut every Englishman to the bone, and which could only be justified by the strongest necessity. The necessity, added his Lordship, must be fully and fairly proved by evidence brought to the bar of the House, and not by reports from a committee, to which he would pay as much attention, as he would to the adventures of Robinson Crusoe. In the next place, supposing the necessity of an interference to be proved beyond the power of cavil, still, his Lordship contended, that the present bill neither went to the correction of any existing evil, to the prevention of evil in future, nor to the relief of the Company's wants. It was, in fact, a most direct and daring attack upon the constitution of this country, and was a subversion of the first principles of the British government. When, therefore, such a bill was brought forward, it behoved their Lordships to be very accurately informed of the real state of the Company's affairs.

Lord
Loughborough.

Lord *Loughborough* replied to Lord Thurlow. His Lordship stated, that the charter of the East-India Company had been violated upon former occasions. He particularly instanced the Regulating Act of 1773, which he disapproved, because it did not go far enough. In fact, it was impossible to regulate the Company's affairs without an infringement of their charter. Surely their Lordships must all agree in the propriety of something being done. Look to the state of the Company in England; it owes above a million sterling to Government; bills have been drawn from India to a great amount. Let us cast our eyes to the Company's settlements abroad. What scenes of desolation and distress do we behold! — A prince has been driven from his palace, his treasures have been seized, and he is now a fugitive through the plains

plains of Indostan. Fertile provinces have been laid waste; wars have been unnecessarily waged; and though we have concluded a peace with the Mahrattas, yet this, in fact, leads us to a new war. The treaty between the English and Mahrattas, having for its objects the conquest and partition of Tippoo Saib's dominions, may involve us in endless disputes. In short, continued his Lordship, wherever I turn my attention, I find very sufficient reasons for giving my support to the present bill, from the confused and distressed state of the East-India Company's affairs.

Lord *Thurlow* observed, that the noble and learned Lord had not yet given any solution to his difficulties. I ask the noble and learned Lord, if he can reconcile the principle of the present bill to the principles of the British constitution, admitting even what we have as yet not the smallest cause to admit, that the necessity of an immediate interference by Parliament is apparent. The noble and learned Lord fills so high an office in two of his Majesty's courts, that I should naturally expect to see him the champion of our glorious constitution. It is not fitting that so great a character should muddle in the dirty pool of politics. The present bill means evidently to create a power which is unknown to the constitution, an *imperium in imperio*; but as I abhor tyranny in all its shapes, I shall oppose most strenuously this strange attempt to destroy the true balance of our constitution. The present bill does not tend to increase the influence of the Crown; but it tends to set up a power in the kingdom, which may be used in opposition to the Crown, and to the destruction of the liberties of the people. I wish to see the Crown great and respectable; but if the present bill should pass, it will be no longer worthy of a man of honour to wear. The King will, in fact, take the diadem from his own head, and place it on the head of Mr. Fox. Your Lordships have heard much of the ninth report of the Select Committee. That extraordinary performance has been in every body's hands. The ingenious author states, that "The East-India Company is in possession of a vast empire, with such a boundless patronage, civil, military, marine, commercial, and financial, in every department of which such fortunes have been made as could be made no where else." This, my Lords, is the true description of that vast and boundless patronage, which this bill means to throw into the hands of the Minister of the present day. I speak the language of the late Marquis of Rockingham, for whom I had the highest respect and regard, and to whom I have been much obliged, when I say,

Lord *Thur-*
low.

that every Minister of this country will naturally strengthen his party by increasing his friends, and disposing of every office of honour or of emolument amongst those who will support his measures: with this explanation of the system on which the present Ministers act, and, indeed, in which all ministers must act, let me conjure your Lordships to weigh well the consequences which will result to the constitution of this country, should the present bill pass into a law. By the fundamental principles of this constitution, the executive power of the state is placed in the hands of the Crown. We have heard much, my Lords, of late years, of the alarming increase of the influence of the Crown; I will candidly confess to your Lordships, that I have never seen the influence of the Crown too great. I wish to see the Crown great and respectable; and if the boundless patronage of the East must be taken from the Company; if regulations wisely adopted, and steadily enforced, will not be sufficient to remedy existing evils, let the boundless patronage of the East be placed, where only with safety to the constitution of this country it can be placed, in the hands of the executive government. In the last year, we passed an act to prevent contractors from sitting in Parliament; but by the present bill, Mr. Fox's contractors do not even vacate their seats. — Such is the distinction between the Crown and a subject.

In the last year we passed an act to prevent custom-house officers from voting for members of Parliament, so cautious were we to preserve the purity of the House of Commons, and to diminish the influence of the Crown; but in defiance of every principle which was then professed, no jealousy is expressed of the man who is to have in his possession the boundless patronage of the East. The doctrine advanced by the noble and learned Lord is indeed extraordinary. He tells you, that the act of 1773 was an infringement of the charter of the East-India Company, but that his objection was, that it did not go far enough, and therefore he would totally destroy the charter. — The noble and learned Lord will recollect the doctrine of the King's Attorney General, Sir Robert Sawyer, in the unconstitutional and infamous reign of Charles the Second, as detailed to us in that ministerial Gazette, that receptacle of all true intelligence, Mr. Woodfall's paper. Yet, my Lords, how was the doctrine of Sir Robert Sawyer reprobated by the Chief Justice of that day? The charter of the city of London was taken away, not because, according to Sir Robert Sawyer's opinion, it was for their good, but because the court was induced to declare it had been

been forfeited. At the Revolution, however, it was restored, and the strongest marks of abhorrence were expressed at so atrocious a deed, perpetrated under the semblance of justice. But before the House can consider this very important bill on that ground, to which every Englishman must naturally object to it, that it is directly subversive of our venerable constitution, and on that ground I challenge the noble and learned Lord to meet my argument fully and fairly, it will be necessary to consider the real state of the East-India Company. Let us not be misled by reports from committees of another House, to which, I again repeat, I pay as much attention as I would do to the history of Robinson Crusoe. Let the conduct of the East-India Company be fairly and fully enquired into; let it be acquitted or condemned by evidence brought to the bar of the House. Without entering very deep into the subject, let me reply, in a few words, to an observation which fell from a noble and learned Lord, that the Company's finances are distressed, and that they owe, at this moment, a million sterling to the nation. When such a charge is brought, will Parliament, in its justice, forget that the Company is restricted from employing that credit, which its great and flourishing situation gives to it? Will Parliament, in its justice, forget that all the bill-holders of the Company are willing to extend the period of payment? Will Parliament, in its justice, forget, that so high is the credit of this Company, that if the restrictions were taken off tomorrow morning, every demand due to the state would be discharged? Will Parliament, in its justice, forget, that not all the wisdom of his Majesty's councils, nor the united wisdom of this country, has prevented us from being involved in a long, a dangerous, and an expensive war? Will Parliament, in its justice, forget, that though we have met with loss, misfortune, and disgrace, in every other quarter of the globe, this delinquent East-India Company has surmounted the most astonishing difficulties in India? Will the justice of Parliament forget, that when peace was at last restored to this unfortunate country, the conquests of this delinquent Company were given up, to prevent farther sacrifices in the West? Will Parliament, in its justice, forget that this delinquent Company, by the additional expence of freight, or captures at sea, has sustained a loss of two millions seven hundred thousand pounds, in consequence of our national war? Will Parliament, in its justice, forget, that when this country has increased its debt above one hundred millions sterling, this delinquent Company wants but a little time to pay all it owes

owes to the Exchequer, or privilege to use its flowing credit? Will Parliament, in its justice, forget, that at a former period, when its commerce was circumscribed, when it had not an empire to support, this delinquent Company was allowed to issue bonds to the amount of three millions sterling, though now limited, at the close of an extensive and calamitous war, to the sum of fifteen hundred thousand pounds? These are circumstances which must be recollected, when we mean to violate private property — an injury which must cut every Englishman to the bone, and which nothing but the strongest necessity, fully and fairly proved, can ever justify.

The noble and learned Lord has mentioned the depopulation of fertile provinces in India, the expulsion of a king from his palace, and the cruelties exercised upon an old woman. These, my Lords, are sounding words, but I call upon the noble and learned Lord to prove the facts. It is something singular, that when the character of Mr. Hastings is thus held up to public detestation, his name should be cautiously suppressed. Whence, my Lords, this remarkable degree of delicacy towards Mr. Hastings? If he is a desolator of provinces; if he is a plunderer, and an enemy to the human race, let him be punished for his crimes, but let the facts be proved. The little, low, dirty attempts of malice and faction, which have long been employed to destroy the character of that great man (as I think him) can have no weight with your Lordships. How industriously, my Lords, has every transaction of Mr. Hastings's long government, that could tend to criminate him, been circulated? The reports of a Committee have been sold as pamphlets. The ingenuity of some men, the industry and the warm imagination of others, have been long employed to fully the well-earned reputation of Mr. Hastings. To my mind, my Lords, Mr. Hastings is one of the most extraordinary characters that this country has ever produced. He has served the East-India Company thirty-three years in the most important situations, twelve years as Governor, or Governor-General of Bengal. He is a man, my Lords, whose integrity, whose honour, whose firmness of mind, and whose perseverance, are not only very generally acknowledged in this kingdom, and in Asia, but throughout the continent of Europe. He is a man, my Lords, who possesses a most extensive knowledge of the languages, the politics, the customs, and the revenues of Indostan. He is a man, my Lords, who infused the spirit which animated his own mind, and rose superior to the astonishing difficulties he had to encounter, into the
breasts

breasts of our brave and intrepid countrymen, who have so nobly distinguished themselves in Asia. Mr. Hastings is a man, my Lords, who has re-established peace in India, who furnished resources for the war while it lasted, by an increase of revenue in Bengal, and has preserved the provinces under his more immediate control in peace and tranquillity. Mr. Hastings is a man, my Lords, who has held a bold and consistent language throughout. When the Government of this country sent three men to thwart and to oppose all his measures, he desired either to be recalled or confirmed. Would to God those men had never arrived there. When I consider the scene of confusion that ensued, the factious, personal, and party spirit, by which they were actuated from the very hour of their landing, I am astonished that Mr. Hastings has been able to surmount so arduous a trial. What have been the means, my Lords, to which Mr. Hastings has had recourse to preserve his power? Has he employed the low and dirty arts of intrigue, which have heretofore been practised?

No, my Lords, he has been supported by the voice of the public; by great and meritorious actions! This being my opinion of Mr. Hastings, I shall support him until evidence of his delinquency shall be produced. Whence, my Lords, this extreme desire to avoid a full and pure discussion of this question? I again repeat it; if Mr. Hastings is guilty, recall him, punish him; but do not, my Lords, let us be deluded by tales fabricated for the purpose of the hour, and circulated with a degree of industry which disgraces the honour and dignity of the British nation. I cannot help adding, my Lords, that to my mind the late dispatches from India contain such convincing proofs of the vigour of our Government in Bengal, of the regulations formed for the collection of the revenues, and the administration of justice throughout the provinces, added to the æconomical arrangements formed in the civil and military departments, that I do believe it will not be in the power of any clerk in office, that Mr. Fox's Directors may send out, to throw Bengal into confusion again in less than two or three years.

Lord Viscount *Townshend* thought the noble Duke had given a sufficient answer to the question of Lord Temple, when he stated the papers then on their table were fully adequate for them to determine on the necessity and merits of the bill, and that he had no objection to others being produced. He was convinced that parliamentary interference was highly necessary to rescue the India Company from pending ruin; it required a bold and rapid measure; such had been

Ld Viscount
Townshend

been adopted; he liked a bold and active Minister, and wished we had been in possession of one during the late war, things might have then terminated more to our advantage. With respect to the violation of the charter of this Company, that charter was to allow them a monopoly of the trade, which was not to be taken from them, nor any other part of their charter, farther than to prevent them in future from committing such horrid ravages and massacres. If he thought this bill had been produced, more for the advantage of Administration, than benefit of the Company, he would oppose it to the utmost, but as he was convinced to the contrary, it should certainly meet with his support. He declared he had watched and attended the debates upon it in the other House of Parliament, and he had observed the utmost readiness in the Minister to temper the measure as much as he possibly could do without weakening its vigour. He declared, when the bill came out of the Committee, it was much modified and altered, so that every clause thought too harsh or too violent was softened, and such alterations were made in the whole bill, as implied a desire to render it as little objectionable as possible. His Lordship adverted to the melancholy situation of our affairs in India, and said, he hoped no attempts at trick or management, no means of procrastination would be resorted to, (for such he had in the course of his life seen practised) in order to prevent their Lordships from coming to some speedy conclusion on the subject.

Earl Temple.
ple.

Earl Temple found it necessary again to trouble the House, because either he or the noble Viscount had totally mistaken the noble Duke; he would rather suppose he had been guilty of the mistake, as it was more natural to conclude, his Grace would readily give every information than wish to withhold the most trivial; he perfectly agreed with the noble Lord, that the present was a bold and rapid measure; and upon being convinced that it was, he had been induced to make his requisition to the noble Duke, that if it was the intention of the supporters of this bill to carry it through with violence, he might be prepared to meet it on that ground; or if it was to be done rapidly, he might not in that case be unprepared to meet it. Should his Grace refuse to give him that information he required, he must content himself with deferring it to a future day, as he was not now acquainted with the titles of those papers it would be necessary to move for; but he would nevertheless, by way of being satisfied
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whether he or the noble Viscount had fallen into the mistake, again repeat his question to the noble Duke, and entreat an answer, whether Administration would oppose a motion for all the evidence to be laid before this House, on which the House of Commons had thought sufficient to pass the bill then before them.

Lord *Loughborough* thought the putting this question very improper, as it would be impossible for any individual member, or even for the House itself, to give a positive answer, unless those papers or evidence were pointed out, which it was the intention of the noble Lord to move for; it appeared indeed to him, that the moving for all the evidence that had been before the House of Commons, could only be done with a view to protract the passing this bill; it had taken that House three years to enter into a thorough investigation; did any noble Lord desire to prolong an interference of Parliament for three years longer? he wished them only to convey their thoughts to India, where war and rapine was laying desolate almost the whole country: where would he, at this moment, could say we were at peace! Where this Company's servants had seized on a Prince, because he had treasure; this Prince, as was natural, if possible, had effected his escape, and stimulated other princes to take his part, and enter into a war against our settlements. A treaty indeed had been concluded, but on what conditions? not to restore peace, which was so much sighed after, but to join and endeavour to extirpate another powerful prince, and to share his country between them; this was a species of cruelty and barbarity which surely no man could hesitate to condemn; and yet he must charge that person as the author of all the barbarities and enormities that would ensue by protracting this bill, by needless enquiries, until the season would render it impossible to reach India for another year. Objections were held out against this bill, for daring to infringe on chartered rights; and yet this was not without precedent, even with the India Company: in the year 1773, an alteration was made in their charter; proprietors of 500l. stock, previous to that period, were intitled to a vote, but it was found necessary to alter it to those possessed of 1000l. only, and allowing a double vote, where a much larger property was vested:—alteration was likewise made at that time respecting their appointment abroad, and yet no terrible consequence was then apprehended by chartered bodies. He indeed had stated objections, not for making those infringements, as they

Lord Lough-
borough.

were termed, but because it did not go farther, and regulate the Company at home as well as abroad. Their situation now made it highly necessary for something to be done; their debt was enormous, and they had no way to retrieve themselves: the interference of Government was the only hope there could possibly be for saving them from destruction; it was notorious, that every body admitted something ought to be done—this something was now proposed, and he thought very ably—the minister had stepped forward, and, by appointing a responsibility, had taken the most effectual method of redressing those grievances which had been so loudly complained of; he might indeed have found out a method to have made friends with the India Company, held them between him and the public, and been toasted for his condescension, and applauded into popularity in every part of the town; but he rather chose, by a bold procedure, to take the whole upon himself, than by any underhand means, have had the Board of Directors at his will; he was convinced the measure was approved of by the generality of people, especially since the names of the Commissioners were known; of this he was convinced, one proof of which came within his own knowledge: he happened to be at Guildhall the morning after the bill came out of the Committee of the House of Commons, and as soon as the names were made public, India stock rose upwards of three per cent. He was surprised any noble Lord in that House should plead want of information on the subject, since he believed no circumstance had ever been so much the common topic as the affairs of the East-India Company, for these ten years past: pamphlets had been published, containing every particular; and he did not believe, that were their Lordships' table piled with papers up to the very ceiling, a single one would be read by any noble Lord, since he could so much more to his ease read the whole in his own dwelling. The opposers of this bill had not contented themselves with condemning it for infringing on the chartered rights, but had likewise charged it with invading private property, a charge that was not by any means applicable to it; it was merely taking the direction out of the hands of twenty-four members in Leadenhall-street, who had been found incapable of conducting it with advantage, and placing it in the hands of sixteen gentlemen, whose character and independence gave every reason to hope it would be productive of benefit to the proprietors: nay more, it was merely a creditor, who saw the proceedings of his debtor

debtor was likely to involve them both in ruin, and had taken the management of his property with a view of retrieving both their circumstances. No one would say a creditor had not a right to seize, and that it would not be false lenity to suffer a debtor to go headlong to ruin himself, and involve his friends, when it was in his power to prevent it. His Lordship apologized to the House, for having taken up so much of their time without there being any question before them, declaring he knew of no other way of concluding, than by expressing his acknowledgements for the indulgence they had shewn him.

Lord Thurlow was astonished to hear the noble Lord, of whose abilities no man had a greater opinion, assert, that the seizure of books, houses, goods, merchandise, shipping, warehouses, &c. at home, and territory and revenues abroad, was not an invasion of private property; Sir Robert Sawyer, when Attorney General, had made some such position, but he little expected it could have been asserted by any Chief Justice of his Majesty's courts. In excuse, however, it was said, that the India Company was involved in debt, but no one had told us how that debt was incurred, we were left to understand, it had been by the mismanagement of the Company's directors and their servants; not a word was said of the enormous expences that the public had brought upon them by the late war; the sums that were expended in defending themselves against the French; the delay in the return of their ships; the hazard they run when they did return, and which, from the number of our enemies, their safe arrival was as though they were protected by miracles; their freightage, and a variety of other circumstances, made it the most illiberal to draw a conclusion on their finances at this time, as by the return of peace it was not in the least to be doubted but they would very soon be enabled to retrieve themselves; could there be a greater proof of this, than the readiness of every bill-holder to give them whatever time they thought necessary for the payment of those bills? in the late war we had been losers in every part of the globe but here, where we now most complained of; here we had supported our honour, by the spirited arrangement and amazing talents of the Governor General, Mr. Hastings; we had not only acted on the defensive, but been able to make acquisitions that would repay the expences of the war in that part of the globe. His Lordship observed, that it had been hinted, this bill did not interfere with the conduct of the Governor

nor General, but he could not, at that instant, withhold the tribute which he thought he so highly merited. That man must indeed deserve much, who could act so uprightly, and with such integrity, in defiance to faction, to every impediment and inconvenience that could possibly be thrown in his way, but he had so arranged and established the government of that country, that it would be impossible for any appointment that even the present Minister could make, to derange them during the time that his bill was to last, was he to select folly and ignorance among his favourite clerks for that purpose. Was it only considered, at what an unhappy period Mr. Hastings has had the management of the Company's affairs, it must be allowed, few men possessed talents equal to the task he had accomplished, independent of the many impediments that had been thrown in his way by Government; witness the commission that was sent out, all of whom he sincerely wished had died before they had set foot in India, as much mischief had ensued in consequence of their arrival. The learned Lord had given great credit to the Minister, for having in this bill fixed upon a kind of responsibility; now he appealed to the noble Earl who was to be at the head of this commission, whether he in his heart conceived he was so likely to be called on for mismanagement, as any one of the present directors? Certainly not; it was the Board of the Minister, and he would of course pass over their errors sooner than point out the misconduct of those he had appointed. His Lordship again alluded to the necessity of investigating all the evidence that could possibly be procured, and called upon Ministry to satisfy the noble Earl with respect to his question.

Ad. Lough-
borough.

The Earl of
Carlisle.

Lord *Loughborough* rose to explain some things which had been mistaken by Lord Thurlow, who likewise rose to reply.

The Earl of *Carlisle*, in defence of the bill, said, that the Company's debt was so large that it required the most speedy interference; it was to such an amount that he was alarmed to mention the sum; the situation of the Treasury was likewise well known; there were bills of the India Company coming due, to the amount of 900,000*l.* would their Lordships say the Treasury must pay these bills? but independent of the bankrupt state of the Company, the cruelties that had been practised were sufficient, in his idea, to induce their Lordships to pass the bill in question; they were a disgrace to the name of Britain; they were a shock to humanity. He conceived the noble Duke had given as full an answer to the

the

the question as could be required; he had informed the House, the papers, in his mind, were enough for them to determine on; and as there was no question before their Lordships, he should move to adjourn.

Earl *Temple* begged the noble Lord, as no question could be put after that of adjournment, would postpone it for a few moments, as he had a paper in his hand which he meant to present to the House; it was a petition from a Committee of the East-India Company to be heard by counsel, against the bill, at the same time begging leave to observe, that not having been able to get an answer to his question which he again stated, as it might not be rightly understood; he then moved, that the petition be read, and complied with.

The Duke of *Portland* rose, not to oppose the petition, but to explain why he thought there could not be any necessity for any more papers to be laid before that House. A great deal of time had been taken up by the Committees of the other House in examining all papers that related to the Company; of course they had to peruse many which were by no ways pertinent to the point in view; they had selected out what were most material, and such were those now before their Lordships, which, in his opinion, were more to the purpose, than if he had presented them with the voluminous bulk that was before the other House.

The Duke of *Richmond* reprobated the bill, and wondered how the noble Duke could with any degree of propriety support it; and more so, that he could refuse the papers after the two protests* they had both signed in 1773, upon the

* The following are the Protests alluded to by his Grace:

The Lords' Protest against the East-India Regulating Bill.

Die Veneris, 11^o Junii, 1773.

Dissentient,

Because the preamble to this bill, stating defects in the powers of the East-India Company, abuses in its administration, and injuries to the public and commercial credit, ought to have been supported by evidence adapted to the nature of the several matters alledged. But the production of charters has been refused by the House; no witnesses have been called to ascertain the existence or quality of the supposed abuses; no enquiry has been made into the condition of public credit; and no state of the Company's commercial affairs have ever been laid before us.

Andly, Because, if the defects in the charters, and abuses in the administration of the Company, exist in the manner stated in the preamble

the very same subject. His Grace observed, that, in his opinion, it was entirely owing to the interference of Government,

no effectual provision is made in the enacting part of the bill, for supplying the one, or reforming the other; on the contrary, the utmost distraction is introduced into the whole œconomy of their affairs. The nomination to the subordinate presidencies, and inferior offices in India, is left to the Company; but a superior presidency is appointed by Parliament to govern those inferior officers. The superior presidency is to receive orders from the Court of Directors; but it is left to the private will of the King, how far these orders shall be obeyed. The presidency is appointed to make ordinances and regulations, but neither Directors nor Company are to determine on their validity. The King alone is to allow or disallow those acts, as he shall chuse to signify his pleasure under his sign manual. This mode of vesting ultimately the whole management of the Company's weighty political affairs, their vast revenues, and their extensive commerce, in the King's private direction, without any provision in the bill for the intervention of any public body, (either the East-India Company or the Privy-Council) or any responsible public Minister, is, we insist, not only a high and dangerous violation of the yet unquestioned charters of the Company, but a total subversion of all the principles of the law and constitution of this kingdom.

3dly, Because the election of executive offices in Parliament is plainly unconstitutional, and an example of the most pernicious kind, productive of intrigue and faction, and calculated for extending a corrupt influence in the Crown. It frees Ministers from responsibility, whilst it leaves them all the effect of patronage. It defeats the wise design of the constitution, which placed the nomination of all officers, either immediately or derivatively, in the Crown, whilst it committed the check upon improper nominations to Parliament. But this bill, by confounding those powers which the constitution meant to keep separate, has destroyed this control, along with every wise provision of the laws to prevent the abuses in the nomination to, or exercise of, office.

4thly, Because this usurpation of the Company's rights in appointing the servants is loaded with the additional injustice of a compulsory payment of salaries, arbitrarily fixed, and charged on the Company's revenues without their consent.

5thly, Because the violation of the charter is not justified by the importance of the provisions of this bill, which operates only to transfer patronage without conferring new powers, it being expressly provided by the bill, that these powers should be the same as were formerly exercised by the Company's servants, under the Company's authority; neither is any advantage gained with regard to the particular officers named in this bill, the person first in rank and importance in the new parliamentary presidency, being the very same now at the head of the Company's presidency at Bengal. We mean to reflect neither upon that gentleman,

ment, that the East-India Company had been ruined; they had supported themselves with credit, had enlarged their settle-

gentleman, not any other, who (for any thing we know to the contrary) may be men of competent ability, and good character; but we think ourselves bound to declare against the manifest contradiction and absurdity of this bill, which stating abuses as now existing in India, for the ground of its regulations, yet appoints the very persons to preside there, who, if the allegations in the bill be true, must be concerned, either by neglect, or actual commission, in all the abuses complained of.

6thly, Because the appointing judges by the nomination of the Crown, with large salaries, payable out of the Company's revenue, without the Company's consent, either to the appointment or the payment, is an act of flagrant injustice, and an outrage on all the rights of property. No necessity can be pleaded in favour of this violence, as the Company did last year voluntarily propose a nomination of judges, with far better provisions for securing a proper appointment, than any contained in this Bill.

7thly, Because the clause of this bill, which deprives of all share in the management of their own property, all proprietors not possessed of 1000l. capital stock, disfranchising without the assignment of any delinquency or abuse, no less than 1246 persons, legally qualified, is an heinous act of injustice, oppression, and absurdity, and a gross perversion of the high powers entrusted to the Legislature; the part of the charter which regulates the right of voting, was made to establish exclusively that class of voters which this act has destroyed; the charter knows of no right of voting, but the possession of 500l. capital stock; it excludes all title to superior influence from superior property; the several laws to prevent the splitting of stock are all in affirmance of this principle, and made to secure this voter. But by a system of contradiction, that, except in this bill, has no example, the very grievance of splitting of stock, by which the proprietor under 1000l. has been injured, is assigned as the sole ground for depriving him of his franchise. This lower proprietor could not possibly have been guilty of this offence, and yet he is punished; and the large stockholder, who alone could be guilty of the splitting, is indulged with new privileges, in contradiction to the spirit of that charter which he is supposed to have violated.

8thly, Because the great principle upon which the bill has been supported, will not only in this, but in all cases, justify every infringement of the national faith, and render parliamentary sanction the worst of all securities. We never can admit that a mere speculation of political improvement, can justify Parliament in taking away rights which it expressly covenanted to preserve, especially when it has received a valuable consideration for the franchises so stipulated. Nor are grants of Parliament, under these circumstances, to be considered as gratuitous, resumable merely at the pleasure of the giver; but matters of binding contract, forfeitable only on such delinquency or necessity

settlements, grown rich, and had raised their stock to 300 per cent. At this period Government interfered, and had continued

necessity as is implied in the nature of every other bargain. With such matters before us, that require the best, we are denied all manner of information. A bill, the object of which has taken the Commons near eight months to consider, is precipitated through this House in little more than eight days, without any attention to parliamentary usage or decorum; as if the Lords were the lowest of ministerial tools, who are not to be indulged even with the appearance of discussion, concerning the mandates they receive.

In this situation we feel the honour of the peerage tarnished, and its dignity degraded. If the provisions and precedent of this bill should render the public faith of Great Britain of no estimation; the franchises, rights and properties of Englishmen precarious, and the peerage distinguishable only by a more than common measure of indolence and servility; if the boundless fund of corruption, furnished by this bill to the servants of the Crown, should efface every idea of honour, public spirit, and independence from every rank of people, after struggling vainly against these evils, we have nothing left but the satisfaction of recording our names to posterity, as those who resisted the whole of this iniquitous system, and as men who had no share in betraying to blind prejudices or sordid interest every thing that has hitherto been held sacred in this country.

ABINGDON,	KING,
TORRINGTON,	MILTON,
BOYLE,	RICHMOND,
GROSVENOR,	ARCHER,
DEVONSHIRE,	ROCKINGHAM,
PONSONBY,	FITZWILLIAM.
PORTLAND,	

SECOND PROTEST.

Dissentient,

BECAUSE a bill, evidently taking away, without consent or compensation, several rights and privileges now enjoyed by a great corporate body, purchased for a valuable consideration, and confirmed by the most solemn sanctions of parliamentary faith, can be justified only by such delinquency as incurs a forfeiture of those rights, or by such evident and urgent necessity as admits of no method consistent with the charter of the Company, for the immediate preservation of those objects for which the corporation was formed. The evidence, therefore of such delinquency, or such necessity, depending essentially on matters of fact and record, it is impossible for Peers to proceed on this business in a proper manner, while they are unfurnished with that information which it was our duty to demand, and which it was the disposition of the House to refuse.

sdly, Be-

tinued to interfere, until they had brought them to the brink of ruin. And he would say by the India Company, as he had

2dly, Because the House of Commons had appointed Committees to examine into the state and condition of the East-India Company, and have from them received several reports previous to the bringing in this bill; a previous course of the same kind is equally necessary in this House; nor is it enough for Lords to be informed from common conversation, that other men have done their duty, as a reason for neglecting ours. This House nevertheless (in conformity to its late method of proceeding, but in direct contradiction to the uniform practice and principle of better times) has wholly declined to make any enquiry into this important and delicate subject; though such enquiry has been strongly recommended from the Throne at the opening of this session. We conceive that those who advised that speech were obliged, as well from consistency as from respect to the Crown, to have been early in moving a proper enquiry; and not to have opposed it, even when a bill from the other House had in common decency rendered it at length indispensable. Not content with this neglect of duty, and contempt of his Majesty's recommendation, a conference with the Commons was also refused; by which, however imperfectly, the inattention of the Peers might have been remedied by the diligence of the other House; and when a concession was made that the Reports of the Committee of the House of Commons should be laid before us, on condition of their not being read by the clerk, this small concession of imperfect information was immediately withdrawn, and the House resolved to proceed altogether in the dark. We cannot reflect, without the utmost humiliation, on the total revolution which has happened in the sentiments and conduct of this House, within so short a time as since the year 1720, when the Lords, in considering the affairs of the South-Sea Company; exerted the greatest diligence through the whole of a very long session, in a strict parliamentary inquisition into facts, before they thought themselves authorised to resort to an extraordinary use of the legislative power.

3dly, Because we conceive that the reason of dispatch, assigned for this refusal of all sorts of information, to be unworthy the legislative and the judicial character of the House, we are persuaded that, invested as we are with a public trust of the highest importance, we ought, in all cases, to postpone our amusements to our duties, and are bound to measure our consideration of the affairs before us, not by the season of the year, but by the nature of the business. In the year 1720, the Lords had a conference with the Commons, which began in July, and did not end till the 25th of that month. If we once admit the advanced period of the session, as a reason of refusing to ourselves every information required by the case, the Commons have it in their power to preclude the House from the exercise of its deliberative capacity;

had often said, with respect to the Americans, that if Ministers meant to do any thing, they must begin by undoing.

capacity; they have nothing more to do than to keep business of importance until the summer is advanced, and then the delay in that House is to be assigned as a sufficient ground for a precipitate acquiescence in this. Our predecessors in this House were so well aware of the use which, in future times, might be made of such a practice of the Commons, and such an argument drawn from it here, that they have expressly condemned both the practice and argument by our standing order, *Die Martis 5 Maii 1668*, which standing order we insert in this protest, that it may appear that in this obstinate refusal of such an enquiry as the subject called for, the House has trespassed as much against its own rules of proceeding as against the general rights and privileges of the people.

Standing Order of 5 May, 1668.

“ Upon report made by the Lord Chamberlain from the Committee of the whole House, concerning the bill for raising 300,010*l.* by an imposition on wines and other liquors, that in regard the said bill being very long and consisting of many paragraphs, came from the House of Commons so near the time of adjournment, he was commanded to report it as the opinion of the Committee, that it might be entered into the Journal-book of this House, as was upon this bill (of shortness of time for the passing of these bills,) to precipitate the passing thereof, but that due consideration may be had hereafter according to the course of Parliaments, the Lords Spiritual and Temporal, in Parliament assembled, agreed with the report made from the Committee, and ordered that this order be added to the roll of standing orders of this House.”

4thly, Because we think, that having rejected the ancient, reasonable, and parliamentary mode of proceeding, the maxim established in its place is dangerous and irrational. We do constantly deny, that what is commonly called public notoriety (which is in reality no better than common rumour) is or can be a ground for any act which may conclusively impair, much less wholly take away, any one of the rights of the subject; such supposed notoriety being frequently uncertain in its foundation, generally under the influence of violent passions, and entirely destitute of that accuracy which is necessary for ascertaining the nature, extent, or tendency of any grievance, or consequently for furnishing any wise or adequate methods of redress.

Signed,

RICHMOND,
FITZWILLIAM,
MILTON,
PONSONBY,

ROCKINGHAM,
PORTLAND,
DEVONSHIRE.

Leave

Leave them to themselves, in the state they had found them, and there was little doubt, but they would soon recover to that state of credit and respectability they were arrived at before.

The Duke of *Portland* denied having changed his sentiments, they were the same now as when he had signed the protest—circumstances were materially different. The Duke of Portland.

The Duke of *Richmond* read the motion for which the protest had been entered into, which was for the production of papers then before the House of Commons; he could not assert the noble Duke was changed, but it would be necessary for him to prove, as well as say, he was not. He reprobated the Coalition, and said, one of three things must be true; either Lord North had given up his principles to the Duke of Portland, the Duke of Portland to Lord North, or that the Cabinet was divided on every principle; and therefore no good could possibly be expected from either. The Duke of Richmond.

Lords Sydney, Abingdon, and the Duke of Chandos, said a few words; after which the petition from the East-India Company was read as follows:

“To the Right Honourable the Lords Spiritual and Temporal in Parliament assembled, the humble Petition of the United Company of Merchants of England trading to the East Indies,

“Sheweth,

“That a bill is now depending before your Lordships, intituled ‘An Act for establishing certain Regulations for the better Management of the Territories, Revenues, and Commerce of this Kingdom in the East Indies.’

“That the said bill destroys the constitution, and wholly subverts the rights and privileges granted to your petitioners by charter, made for valuable considerations, and confirmed by divers acts of Parliament; and empowers certain persons therein named, as Directors appointed by the said bill, to seize and take possession of all the lands, tenements, houses, warehouses, and other buildings, books, records, charters, letters, and other papers, ships, vessels, goods, wares, merchandizes, money, securities for money, and all other effects belonging to your petitioners; and this without charging your petitioners with any specific delinquency, or stating any just grounds upon which their rights, capacities, and franchises

chises ought to be forfeited, or their property to be seized; a proceeding contrary to the most sacred privilege of British subjects, that of being tried and convicted upon a specific charge, before judgment is passed against them in any case whatsoever.

“ Moreover, the said bill empowers and authorizes the said Directors to carry on a trade with the property of your petitioners, and at their risk, without their consent or control, for the consequences whereof your petitioners are exceedingly alarmed, and, therefore, they most humbly crave leave solemnly to protest against the same.

“ If your Lordships should think that any reason or necessities of state may warrant so harsh a measure as that of divesting your petitioners of their franchises and property, your petitioners entertain the most perfect confidence in your Lordships’ wisdom as well as justice, that the actual existence of such state necessities, or other reasons, will be first established by the clearest and fullest evidence. And your petitioners humbly presume to refer your Lordships to the example of all former times, in which every encroachment upon the sacred rights of private property, or private franchise, has been anxiously compensated by the wisdom and justice of the Legislature.

“ Your petitioners, therefore, most humbly pray that they may be heard by themselves, or their counsel, against the said bill; and that your Lordships in your justice will protect their rights, privileges, and property against this most unprecedented measure, subversive of your petitioners’ constitution, divesting them of their rights and privileges, seizing their property, and continuing a trade at their risk, but without their consent or control.

“ And your petitioners shall ever pray,” &c.

December 15.

About three o’clock the Earl of *Abingdon* rose, and observed, that if the attendance of their Lordships had been then more numerous, he should have submitted to their consideration some remarks and subsequent propositions relative to the East-India bill, and other points of great importance; but, he must beg leave to defer these until the House should become more filled.

Earl of
Abingdon.

Many Peers entering soon afterwards, the Earl of *Abingdon* rose again, and said,

“ My

“ My Lords,

“ The moment being now arrived when we are called upon, not only by the voice of the nation, but by the peculiar characteristic of this House, the feelings of our own honour, to exercise that function which the constitution of the country hath placed in us; I mean, my Lords, that of holding between the King and people the balance of the state in the scale of its government; or, as Charles the first used to express it, ‘ of being that excellent screen between the Prince and the people, to assist each against the encroachments of the other.’ It is therefore that I rise, and before any other proceedings are had upon the bill that is now before us, for ‘ vesting the affairs of the East-India Company in the hands of certain Directors,’ to trouble your Lordships with a very few words, as introductory to a motion which I mean to have the honour of submitting to your Lordships’ consideration,

“ My Lords, the bill before us, ‘ for vesting the affairs of the East-India Company in the hands of certain Directors,’ is, in a threefold manner, now under the contemplation of this House; and it is so, my Lords, first, in address and appeal to us in our legislative capacities, in common with the two other branches of the Legislature.

“ Secondly, in address and appeal to us as the supreme court of judicature, or dernier resort of justice, distinct from the two other branches of the Legislature, and appertaining to ourselves.

“ And, thirdly, my Lords, in that capacity, in that peculiar and distinguished capacity to which I have just alluded, the capacity of being the mediator between the King and people, and of rendering justice to both, by opposing as well the encroachments of the Crown upon the liberties of the subject, as the encroachments of the subject upon the just prerogative of the Crown.

“ Of the two former, my Lords, our legislative and judiciary capacities, and our duties therein upon this occasion, I shall not now take up any of your Lordships’ time, nor, I trust, shall I have any future occasion to do so; but it is to the third, our mediation between the Crown and its subjects, grounded upon the present necessity of our interference, that at this moment leads me to call for your Lordships’ attention.

“ Of the bill, my Lords, of which I have spoken, your Lordships having read it, it is unnecessary for me to enter
into

into the detail of its particulars; indeed it is not the time for me to do so, and I must again hope, that that time will never arrive. But it is to its principle that I am now to look; and, in so doing, enough and enough remains to occupy the deepest and most solemn reflections of this House; for, in this view of the bill, what is it that your Lordships have to see, but a bill that has for its subject-matter, propositions as fatal to the just prerogative of the Crown, by their adoption, as by their effects they will be found ruinous to, and subversive of, the rights, liberties, and properties of the subject: Propositions as *unique* in themselves, as they are unmatched in the annals of our history: Propositions, big with ambition; with ambition no less violent than that which filled the mind of Cromwell, and brought the head of Charles the first to the block. No less violent did I say, my Lords? Ten times more violent, more daring, more enterprising! For, in the case of that Cromwell, he had some ground to stand upon, he had arguments to offer, he had reasons to assign, he had, at least, that plea of tyrants, the plea of necessity, for what he did; for, in the words of Lord Bolingbroke, he had this to say, either that 'Charles the first must lose his head, or England lose its liberties.'

"But in the case of the Cromwell of this bill, what has he to urge for that which he has done, what ground has he to stand upon, what arguments to offer, what reasons to assign, what plea of necessity to state? A plea of necessity, it is true, he had; he stated to the House of Commons, that the East-India Company was bankrupt; it was a false statement, it was false in proof: But I admit the truth of both; and yet, whence arose the necessity of subverting the constitution of this country by placing the executive power of government in the hands of a mountebank Secretary of State? A Secretary who does not shrink back from declaring, that he is not the King's Minister, but the Minister of the People; who glories in the distinction, who fortifies himself under it in the House in which he acts. And yet my Lords, no more the Minister of the people, than I the friend of his politics. The Minister, it is true, of a corrupt majority of the House of Commons, where the people now are, as he says; but not the Minister of the people, as when mounted on his stages at Covent-garden and Westminster-hall.

"But I say, my Lords, whence arose the necessity of this subversion of the Constitution? Whence arose the necessity of erecting a new power in the State? A middle power between

tween the King and people;—on the one hand holding the King in chains, and on the other ruling the people through the medium of a corrupt majority in Parliament, with a rod of iron? And yet, my Lords, this is the proposition in *totidem verbis*: a proposition to wrest the reins of government out of the hands of the executive power, and to place it in the hands of a self-created demagogue, supported by a factious and desperate cabal; a proposition therefore no less injurious to the people, than at the same time furnishing the most direct attack upon Majesty that the annals of our history afford; a proposition, as I have said, more daring even than that which brought the head of Charles I. to the block, because less founded: a proposition of ambition no less glaring, but, I trust, my Lords, less hopeful, for it is ours to prevent it.

“But, my Lords, it has been said of this bill on the one side, that it will increase the influence of the Crown, and it has been cunningly and craftily not denied on the other. But this is not the truth, my Lords; I deny the fact; the reverse is the truth. This bill is not to increase the influence of the Crown, it is to destroy it. It is, I admit, to obtain an influence; but an influence as poisonous to the just influence and legal prerogative of the Crown, as it is deadly to the rights and liberties of the people.

“And when I say this, my Lords, let it not be thought that I speak rashly and unadvisedly upon the subject, that I talk without book, that I reason without my host, that I am unsupported in what I say, I speak, my Lords, to the sense and knowledge of the House; for, my Lords, to pull down the influence of the Crown has been the long unremitting endeavours of the Minister of the People and his Whig connections, as they are called, (for of the Tory Coalition I shall presently speak) the House wants no information; the facts speak for themselves. We have seen bills of reform upon bills of reform to this end passing into acts of the Legislature; bills taking away from the splendour of the Crown, no less necessary to Majesty than the birth-right of the Prince; bills meanly and ignominiously descending into the very kitchen and cellar of the King, there to retrench and deprive his Majesty of the very comforts and provisions of his table. Can it then, my Lords, even in supposition, be thought, that those who have done this, can now have any view or intention to throw the wealth of the East into the lap of the Throne? No, my Lords, the very supposition is
abfur-

absurdity itself. Besides the bill states the contrary; for four years certain the Crown has nothing to do with it; and give me a lease for four years of such means of corruption as these are, and I must be, what the Minister of the People is not, a very silly fellow indeed, if I do not purchase a fee simple in the premises for ever after.

“ But this is not all, my Lords; for let us look for demonstration upon this subject, to the tenets and principles of this party of men, and in doing this, let us look to their creed, in a well-known publication of theirs, called, ‘Thoughts on the present Discontents;’ and then look to their practice upon that creed. Look to their creed, and there you will find, that whilst it pulls the influence of the Crown down to the ground, it sets up another influence ten times more dangerous, ten times more destructive to the Constitution. The influence of an Aristocracy, or to express it in their own words, the influence of connection; and of which this creed speaking, says, ‘in one of the most fortunate periods of our history, this country was governed by a Connection. I mean the great connection of Whigs in the reign of Queen Anne.’ Such is this influence, my Lords, the influence of an Oligarchical Junto in the two Houses of Parliament, holding, as I have said, the King captive on the one hand, and with the other ruling the people, not by the fundamental laws of the land, but after the manner of this bill, by laws, ‘of mere political discretion only,’ and subversive of their rights, liberties, and properties.

“ But, my Lords, let us now look to their practice upon this creed! and here I am aware, I am anticipated by the House, and that the day which stains, and will continue everlasting to stain, the Journals of Parliament, I mean the 17th day of February last, is uppermost in the thoughts, and present to the minds of every one of your Lordships. A day of connection, my Lords; a day when by an infamous and wicked connection of principles, not the connection of *idem sentire de republica*, which alone is, or can be the basis of all well-intentioned political union, but of the most jarring factions, a connection which one might have thought no chemistry either on earth or in heaven could ever have brought together; I say, my Lords, a day when his Majesty was besieged in his cabinet; when he was told the appointment of his own domestic servants did not lie in him; when his Majesty resisted; but when after a six-weeks resistance,

with a fortitude of mind that will add lustre to his reign, he fell a victim to this connection.

"And thus, my Lords, has the theory of these politics been now reduced to practice; for such have been the effects of this connection, which is now sought by this bill. Not the influence of the King's Minister for the King, but of the King's Minister against the King. Of the King's Minister, who, if this bill passes, may say to the King, I am the Minister of this country, and let my conduct be what it will, let my insults to you be what they may, it is not in your power, it is what you dare not do, it is not for you to remove me.

"But, my Lords, that I may trespass no longer on the time and patience of the House, the motion which I shall have the honour to submit to your Lordships is this:

"That the Judges may be summoned to attend this House, in order to give their advice in point of law, upon the bill now depending in Parliament, for vesting the affairs of the East-India Company in the hands of certain Directors," &c.

"And here, my Lords, whilst, as the ground of this motion, I take the liberty of stating to your Lordships the queries, which (as necessary to my information at least) I shall propound to the Judges for their counsel and advice; so by this motion, will an opportunity be afforded to the House, of having any other difficulties resolved in point of law which may occur to any other individuals of your Lordships.

"My Lords, the query is this;

"Whether by the commission, as set up in the bill, for vesting the affairs of the East-India Company in the hands of certain Directors, an executive power be not instituted, new in the government, and unknown to the constitution of the country; and whether that executive power be not as well derogatory to the Crown, and hurtful to the just, legal, and royal prerogative of the King, as dangerous to the rights, liberties, and properties of the subject?

"Now, my Lords, in putting this query to the Judges, I find myself no less upheld therein by the spirit of the constitution, than confirmed by the letter of the law; by the spirit of the constitution, my Lords, as handed down to us by the very ingenious and learned author of the Spirit of Laws; who,

speaking of the English constitution, says, 'that the executive power ought to be in the hands of a Monarch : because this branch of government, which has always need of expedition, is better administered by one than by many ; whereas whatever depends on the legislative power is oftentimes better regulated by many than by a single person.' Again ; ' but if there was no Monarch, says he, and the executive power was committed to a certain number of persons selected from the legislative body, there would be an end of liberty : by reason the two powers would be united, as the same persons would actually sometimes have, and would moreover be always able to have, a share in both.' And as confirmed by the letter of the law, in as much as, by the statute of the 16th of Charles I. ch. 1. a power being lodged in the Chancellor (in case of the King's default) to call Parliaments ; and if he failed, then in the Peers, or any twelve of them, and if they failed, then in the sheriffs ; it was said by the Judges of those days, that this was a direct breach of the original constitution ; for it introduced into the monarchy a kind of republic, by setting up a supreme power, besides the regal power, and inconsistent with it. Of the statute too of the 15th of Charles I. chap. 5. whereby it was enacted, that that Parliament then sitting, should not be dissolved, prorogued, or adjourned, but by act of Parliament ; it was said, that this was another breach of that constitution, which had originally established the King's prerogative in that particular ; and therefore these two acts were, early in the next reign, repealed.

" The second query is,

" Whether the immediate creative act of any charter of incorporation, is not vested in the King by virtue of his royal prerogative ? And if yes, whether, by the forfeiture or dissolution of such charter, its franchises are not revertible to the Crown, in order to be re-granted to the King, if necessary ? And if so, whether the commission of Directors appointed by this bill, be not an encroachment upon the royal prerogative of the Crown ?

" Sir William Blackstone, speaking of the erecting of corporations by the King, as the fountain of privilege, says, ' I now only mention them incidentally, in order to remark the King's prerogative in making them, which is grounded upon this foundation, that the King having the sole administration of the government in his hands, is the best and the only judge, in what capacities, with what privileges, and under what distinctions

tinctions his people are the best qualified to serve, and to act under him.'

" The third question is,

" Whether, consistent with the judicial capacity of this House, the disfranchising of a corporation of such magnitude as that of the East-India Company, the reasons of such disfranchisement ought not to be proved and supported, at the bar of the House, by the strongest and most entire evidence ? Or, whether consistently with the duty of this House to the King, as counsellors of the Crown, a bill, creative of a new executive power, in violation of the royal prerogative, ought not to be rejected *in limine* upon its principle, and without entering into the merits of it ?

" My Lords, when Charles II. and James II. seized upon the charters which they did, for the purposes of the state, as they said, although, says Sir William Blackstone, the proceedings in most of them were sufficiently regular, it gave great and just offence : but it seems Charles James Fox can now of himself attempt what those tyrants, neither Charles or James Stuart put together, dared to do, seize upon charters by force and violence.

When the Earl came to the mention of Charles James Fox,

The Earl of *Derby* called him to order, declaring that The Earl's House knew nothing of Charles James Fox, and that it was Derby. extremely disorderly to mention an individual member of the other House of Parliament, in that manner by name.

Earl *Temple* contended, that it was perfectly orderly for Earl Tem- any noble Lord to mention the Minister by name, when he ple. intended to criminate him.

The Earl of *Derby* admitted the force of the noble Earl's argument, but said, it by no means applied. The noble Earl's The Earl's whom he had called to order, talked of Charles James Fox, Derby. as having passed the bill ; this was a sort of language highly disorderly ; the House of Commons had passed the bill, and their Lordships could not consider the bill in any other point of view than as the bill presented to that House from the House of Commons.

The Earl of *Abingdon* proceeded.—He said,

" The fourth query is,

" Whether, if this bill should pass both Houses of Parliament, encroaching as it does upon the prerogative of the Crown, it be not a right inherent in the King, as well as a

The Earl's
Abingdon.

duty

duty which he owes to the country, in preservation of the constitution, to put his negative upon such bill?

“Baron Montesquieu says, ‘the executive power ought to have a share in the Legislature, by the power of rejecting, otherwise it would soon be stripped of its prerogative. But should the legislative power usurp a share of the executive, the latter would be equally undone.’ Again, ‘if the Prince,’ says he, ‘were to have a share in the Legislature by the power of resolving, liberty would be lost. But as it is necessary he should have a share in the Legislature for the support of his own prerogative, this share must consist in the power of rejecting.’ Sir William Blackstone, too, says, ‘the King is a constituent part of the supreme legislative power; and as such, has the power of rejecting such provisions in Parliament, as he judges improper to be passed.’ He says too, speaking of the encroachment of the legislative upon the executive power, ‘Thus the Parliament of Charles the first, while it acted in a constitutional manner with the royal concurrence, redressed many heavy grievances, and established many salutary laws; but when the two Houses assumed the power of legislation, in exclusion of the royal authority, they soon after assumed likewise the reins of Administration; and in consequence of these united powers, overturned both church and state, and established a worse oppression than any they pretended to remedy.’

“And now, my Lords, these being the queries which it is my intention to submit to the opinion of the Judges, together with my reasons for the queries, I shall now beg leave to add one reason more for the motion itself, of calling for the advice of the Judges upon this occasion; and it is this, that, as if the opinion of the Judges had been taken of the American war before it was entered into, that is, whether the Parliament of England had a right to levy taxes internally on America, America not being represented in the Parliament of England, that country might not, at this time, have been a part of the British empire? so, upon the same ground, am I persuaded, that the putting of these questions now, may be the means of saving the East Indies to this country: for, my Lords, is it to be supposed, that the servants of the East-India Company in India, connected as they are in interest with the Company here, together with Mr. Hastings, at the head of an hundred thousand men there, will quietly deliver up those possessions, when by that delivery they know that they are themselves displaced to make room for others; and if not displaced,

displaced, they will have members of Parliament, and members of Parliament's sons, and kindred, riding upon them four and five deep, and quartered upon their emoluments, as much without number as without reason.

"And now, my Lords, I have done; asking pardon of the House for this long trespass on their patience; and, whilst sitting down, not doubting but your Lordships will think that a monopoly of power, such as this bill requires, is not only unfit, under any circumstances whatever, to be had, but if it were fit, to place it in the hands of him who seeks it, would be as unsafe for, as dangerous to, the constitution of the country, I shall hope that the motion which I shall now have the honour to submit to the House, will meet with the concurrence of your Lordships."

A short conversation arose upon Lord Abingdon's motion :

The Earl of *Sandwich* said, as the House were summoned upon other business, and that of great expectation and importance, he should give his negative to the putting of any such motion as the noble Lord had proposed. The Order of the Day was for hearing counsel on the petition of the East-India Company, and the petition of the proprietors against the bill.

The Earl of
Sandwich.

The Duke of *Manchester* enforced the same idea.

The Duke of
Manchester

The Order of the Day being called for,

The Duke of *Richmond* rose, and desired that he might first present a petition from the city of London against the Bill. The petition was received and read; it was very ingeniously drawn in the exact words and phrase of the celebrated Protest against the East-India Regulating Bill of 1773, and is as follows :

The Duke of
Richmond.

"To the Right Honourable the Lords Spiritual and Temporal, in Parliament assembled.

"The humble Petition of the Lord Mayor, Aldermen, and Commons, of the City of London, in Common Council assembled,

"Sheweth,

"THAT a bill is now depending before your Lordships, entitled, 'An Act for establishing certain regulations for the better management of the territories, revenues, and commerce, of this kingdom in the East Indies.'

"That before passing the said bill in the House of Commons, no witnesses were called to ascertain the existence or quality

quality of any abuses in the Directors or Proprietors, or the Servants of the Company, nor was any state of the Company's commercial affairs enquired into by the said House.

“ That it is not only a high and dangerous violation of the Charters of the Company, but a total subversion of all the principles of the law and constitution of this country.

“ That the election of executive officers in Parliament is plainly unconstitutional, productive of intrigue and faction, and calculated for extending a corrupt influence in the Crown, that it frees Ministers from responsibility, while it leaves them all the effect of patronage.

“ That the clause of this bill, which deprives of all share in the management of their own property, the Proprietors of East-India stock, and disfranchises them without the assignment of any delinquency or abuse, is an heinous act of injustice, oppression, and absurdity, and is a gross perversion of the high powers trusted to the Legislature.

“ That the great principle on which the bill has been supported, will not only in this, but in all cases, justify every infringement of the national faith, and render parliamentary sanction the worst of all securities: that this bill takes away rights which Parliament expressly convened to preserve; that the public received a valuable consideration for the franchises so stipulated; that grants of Parliament, under these circumstances, are not to be considered as gratuitous, resumeable merely at the pleasure of the giver, but as matters of binding contract, forfeitable only on such delinquency or necessity as is implied in the nature of every other bargain.

“ Your petitioners therefore most humbly pray that the said bill may not pass into a law, and your petitioners shall ever pray.

(Signed by order of the Court)

“ WILLIAM RIX.”

As soon as the reading clerk had finished the recital of it,

The Duke of
Manchester

The Duke of *Manchester* rose, and said that he rose not to object to the petition, but as far as the petition had caught his ear, from the cursory reading of it which he had just listened to, it contained expressions much stronger than ought to have been

been inserted in a petition presented to that House. His Grace then took up the petition, and read those paragraphs to the House, which reprobated the bill as an act of injustice, oppression, and absurdity, and as a gross violation of the constitution. This his Grace thought a sort of stile that should not have been used by petitioners. He said it was, he well knew, a rule of that House, never to make itself the advocate and defender of the conduct of the House of Commons; but in like manner, he conceived, their Lordships ought not to abet its calumniators, or countenance those who charge the House of Commons with having been guilty of oppression, injustice, and a breach of the constitution.

The Duke of *Richmond* defended the petition, and said it had been drawn up in the very language of a famous protest, signed by the late Marquis of Rockingham, and many other noble Lords. The noble Duke who now objected to strong expressions, had not always, he remarked, equally disapproved of them. He reminded his Grace of having himself, a few years since, introduced a petition from America, couched in very strong expressions. With regard to the petition, now the subject of discussion, he begged the House to recollect, that it was a petition against a bill depending in Parliament, that the bill went to disfranchise the petitioners, and to dispossess them of their property; and that without any specific charge of delinquency having been alleged even against them. He contended therefore that no language could be too strong for such an occasion; and he expatiated on the right of the subject to petition the House whenever they thought their franchises, privileges, or property likely to be endangered by any bill then before Parliament.

The Duke of
Richmond.

The Duke of *Manchester* reminded the House, that he had began his speech by expressly declaring he did not object to the petition; and he flattered himself, their Lordships knew him too well, to suppose him capable of denying the subjects' right to petition Parliament in any case whatsoever. With regard to the petition brought in by him some years since, to which the noble Duke had alluded, it was a petition from New York, which he had not been permitted to present, unless he would undertake to say, that the petition did not deny the right of this country to tax America.

The Duke of
Manchester

The city petition was, upon motion, ordered to lie upon the table.

The Order of the Day was then called for, and Mr. Rous and Mr. Dallas appeared as counsel for the East-India Company;

pany; Mr. Hardinge and Mr. Plomer as counsel for the directors.

Mr. Rous opened the cause of his clients in a very masterly manner. He stated, in very warm and expressive language, the enormity and injustice of the present bill. He observed that as there was no specific charge brought against his constituents, he would be under the necessity of proving their merits with the public, by evidence at the bar of the House; and to prove the actual situation of India, by the last advices. Under the first head, Mr. Rous stated, that the additional customs paid by the East-India Company, for fifteen years, were the acquittments of the Dewannee, and exceeded the sum of the fifteen years antecedent to that period, in the sum of five millions sterling. That the sum paid by the Company to the public, as their participation of the territorial revenues, was three millions sterling; so in fact the Company was, to this moment, a considerable loser by the territorial acquisitions, though the nation had been a gainer, for the sums expended by the Company in acquiring those revenues, exceeded their receipts in the sum of five millions and upwards. But the acquisition of the Dewannee had, in every point of view, been a most important object to the British nation. Mr. Rous then stated, that the exports from this country, since the territorial acquisitions, had amounted last June to about five hundred thousand pounds. He next remarked upon the flourishing state of the Company's credit; and said, that if Parliament would give them leave to borrow, their debt to the state would instantly be paid off. The credit of the Company could only be destroyed by the passing of the present bill. Mr. Rous then said he would bring evidence to prove, that in Bengal, Bahar, Benares, and Oude, we enjoyed profound peace, a firm government, an encreasing revenue, and had effected a reduction of expences. The Carnatic was evacuated. The account of the peace had arrived in India, and all hostilities had ceased between us and the French. That peace was concluded on such terms with the Marattas as must make it lasting; and such was Tippoo Saib's situation, that he had undoubtedly made peace with us, under the terms of the Sixteenth Article of the Treaty of Peace. Of this Mr. Rous said he was so confident, that he would forfeit his head if it was not the case. After dwelling very fully on these several heads, Mr. Rous proceeded to call in several witnesses,

The

The evidence continued for several hours. The charters, acts of Parliament, grants, and other authentic documents of the Company's tenure and state, were read. The evidence was classed under separate heads, and evidence, written and oral, brought to each point. When the counsel came to propose, to prove that peace was restored to the Carnatic,

Lord *Loughborough* rose and observed, that the counsel had already gone a great deal more at length into evidence than was necessary, and by abandoning the only true, sensible, and rational way in which written evidence could be given, had mispent much of their Lordships' time, and at the same time, afforded their Lordships less real information than they might have derived, had the written evidence been adduced in the usual and customary method, which was by authenticating the several papers by the proper officers, and handing them up to the table. Instead of this, they had gone into question and answer upon the whole, and by that means so lengthened out the business, that he could not for his part help suspecting, that the learned gentlemen at the bar had been instructed to take up as much of the time of the House as their ingenuity could suggest, in order to protract the bill, and thus prevent its passing till it were too late to be sent to India in February next, which every body who knew any thing of the best period of the year for setting sail for Asia, knew February to be. The bill, his Lordship said, had, by a variety of rumours and misrepresentations had been spread abroad, been misconceived and misunderstood. He could not therefore but feel extremely anxious to come as soon as possible to that fair examination of it, that would shew it in its true light, and rescue it from all the calumny and falsehood that had been cast upon it. If it were longer delayed, the mischiefs would become serious, and the most fatal consequences might attend its arrival in India, where it would in that case probably find a faction ready formed to oppose it, and a party envenomed with false prejudices against it, prepared to defeat its purposes. From the little attention that the greater part of their Lordships had paid to the evidence already (and he by no means blamed their Lordships for not having paid more attention, because most of what had been proved, was perfectly immaterial to the bill) but from the little attention paid already, it was not very likely that they would pay a great deal of attention to the mass of dull, dry, and uninteresting matter, that the counsel were preparing to lay before their Lordships; as therefore he had

Lord
Loughbo-
rough.

before waited for the discretion of the counsel in vain, and was confirmed in his suspicions, that their going so much at length into a recital circumstantially and verbally, of matters already in print, of matters of public notoriety, and which neither the bill, nor those who were friends to it, pretended to dispute, was done for the purpose of protracting the passing of the bill; he should endeavour to save the learned gentlemen at the bar, and their Lordships some trouble, by moving that they be restrained from going into proofs of the Carnatic's having been evacuated, and peace being established in it, as it was a fact universally admitted.

Lord Thurlow.

Lord *Thurlow* differed entirely with the learned Lord respecting the evidence that had already been produced. He conceived the counsel had acted with the greatest propriety; their clients had employed them to do what? only to rescue them from a general imputation laid against them in a bill, for it brought no specific charge. How was it possible for them to defend themselves, otherwise than by producing, in the first instance, authentic documents to their right, and afterwards, by a fair statement of their transactions and circumstances, to prove they had not abused that right. He agreed with the learned Lord, that some part of the evidence which had been produced at the bar might as well have been omitted; but he was far from saying, that held good with regard to the dispatches that were to prove that peace was established in India; and for this plain reason—the preamble of the bill stated, that by the mismanagement of the Company, they had brought themselves almost to a bankrupt state, and that it required the immediate interposition of Government to save them from ruin. Now if they could adduce evidence to prove they had not mismanaged, but that their finances here were not despicable, and their situation abroad in a flourishing state, surely the preamble of the bill could not be founded in fact, and that plea of necessity, which had been so strenuously dwelt upon, did not exist, for then there could be no necessity for this measure. Ay, but then, says the learned Lord, if the bill does not pass immediately, which is solely for the regulation of the Company's affairs at home, it will totally prevent gentlemen from failing in proper time to take upon them their appointments in India. What advantage was intended by that argument, he was entirely at a loss to comprehend: but even admitting the Company were actually the culprits they were said to be, would

would their Lordships have it recorded in their journals, that they had refused to give them an opportunity to establish their innocence? Should it be said, the constitution of this country allowed an individual, where his property was concerned, to appear by counsel at the bar of that House, and give his reasons why they should not proceed; and yet, when an act was brought in to deprive a corporate body of their charter, and to invest their property in the hands of strangers, their counsel should be checked, and restrained from producing that evidence which, in all likelihood, would prove their affairs were in so excellent a train, that it would not be in the power of mismanagement, in the power of whoever this bill might appoint, to put them in disorder. If the learned Lord had thought the counsel were guilty of mis-spending their Lordships' time, why did he not state his suspicions sooner? Why did he leave it till peace was mentioned, and proofs were offered of its being ratified, with the authorities, and that hostilities were ceased in the Carnatic? These were circumstances that would not, most certainly, act very forcibly in criminating the Company for mismanagement, or for having brought themselves on the verge of ruin; perhaps it was upon this principle they had been objected to. When parties were admitted to the bar of that House, their case would be peculiarly hard, if any noble Lord could get up and restrain the counsel from what might very likely be the most material part of his evidence. Could such a measure be called justice? If not, should it be said that the first court of judicature in this kingdom gave sanction to it? He trusted not. The people's rights ought to be held sacred; and it would be highly subversive of those rights, in his opinion, to punish where no delinquency was proved, to censure where every approbation was due. The business before your Lordships is of such a complicated and critical description, that every species of information will be found indispensable to a fair apprehension of it. And instead of blaming counsel for giving you too much, your Lordships ought to thank them for the pains they have taken to contract it into a proper form, and present it at your Lordships' bar under a clear and connected point of view. They might, instead of a few papers, not tedious or complicated, they might have insisted on reading five hundred volumes: this, however, they had relinquished for such an abstract of the whole, as may not interfere either with the patience or the ordinary mode of the House. The

learned Lord had dwelt much upon the idea, that it was a wish with some persons to protract the bill. Rumours may be propagated of such a tendency, as to frustrate all the purposes of the bill. Who would have expected an observation of this sort from the learned Lord? Ministry ought to be the last at least, to hazard such surmises. Who knows not how industriously their creatures are occupied in this kind of work? For his part, he thought it of too much consequence to be passed hastily through that House. He could wish their Lordships to consider it as he did, as a bill of the utmost consequence and greatest importance; then would they examine minutely into every argument that could be adduced, and determine on facts, not on general implication. The papers, it was likewise said, were generally known; they were in every body's hands. This, to be sure, in a great measure, he could not deny; for he supposed their Lordships were as well acquainted how they came in every body's hands as he was; a gentleman had sent them to him, and he doubted not that very few of their Lordships had been omitted.

It was, however, very singular to him, that the learned Lord, who certainly was an ornament to his profession, should object to papers as evidence, because they were printed; this was a new doctrine to him: but, however, the papers that were now offered, and were objected to, were not printed, they were not in every body's hands, for they had not long been received, therefore they certainly might be admitted without giving offence to the noble Lord on that head, and prove some information to the House, as they would, perhaps; there did not exist that pressing necessity for passing this bill, as had been held forth in another place: it is therefore hoped your Lordships will beware how you proceed. Violate not the rules of the House, in compliance to a measure which originates in an open violation of whatever is most sacred and dear to Englishmen. Respect your own dignity, and the privilege of Parliament. Forms are the hedges of the constitution. The moment these are broken down, that is lost.

dLough-
ough.

Lord *Loughborough* replied, and cleared himself from the ridicule pointed at him by Lord Thurlow, while he endeavoured to refute much of his Lordship's reasoning, by shewing it was deduced from false premises. With regard to the little hour that the noble and learned Lord had held up as so mere a trifle, that was not the matter, he minded not one little

little hour, nor two, nor three, nor four, but he dreaded those hours being lengthened into weeks, and that the bill would by that means be passed too late to do any good. He stated to their Lordships that there was another bill, a part of the same plan yet to come from the other house, and shewed that it was highly important that the bill then before their Lordships, if it passed at all, should pass with as little delay as possible. The ships for India must be ready to sail some time in February, and many things besides the mere passing of the bills were necessary. With a view of that event, whatever the noble and learned Lord near him (Lord Thurlow) might think of rumours, he mentioned it as a fact, that a rumour was circulated, and had reached his ear since he came to that House, that the counsel had been actually instructed and enjoined by their clients, to protract the time by every possible manœuvre in their power. He therefore had deemed it his duty to apprize their Lordships of a circumstance which it became them to treat as it deserved. This objection, however, was founded on the nature of the bill, as independent alike of whatever might be the present state of India. It was for these, and other reasons that he stated, that he wished to have as much of their Lordships' time in hearing evidence as he could, and with a view to object to the East-India Company's producing any evidence that they thought material to their case; nay, so far was he from wishing this, that he had expressly declared, he was ready to admit all they were proceeding to prove, which they had opened to the House, and that for the best reason in the world, viz. because he believed no man alive had the least doubt of the Carnatic being evacuated, and peace being restored there.

The Duke of *Richmond* desired the question might be read The Duke of Richmond.
as soon it was reduced to writing.

The Earl of *Mansfield* left the woofsack, and said, he The Earl of Mansfield.
hoped the House would come to an agreement, without putting the question that had been moved. In cases where a bill depending materially affected the property of individuals, it was generally usual with the House, to shew those individuals every indulgence possible, and to use as much delicacy in passing such a bill as the nature of the case would admit. The present bill was extremely severe on the petitioners at their Lordships' bar, and therefore he had imagined their Lordships had hitherto shewn so much patience. A great deal of the evidence already produced, he was inclined to think

think might have been spared, but what the counsel were now about to produce, appeared to him to be the most material for them to shew of any that they could offer; with regard to delay—affected delay ought to be avoided, but such delay as was necessary to do the business in a becoming manner, should certainly not be avoided; he hoped, therefore, the noble and learned Lord would wave his motion, and that the House would indulge the counsel, and permit them to proceed. The question on which the House was called to decide, would, in his Lordship's apprehension, be materially affected by that fact. He owned, however, that the bill deserved immediate investigation, and that too much dispatch could hardly be given to it, for the reasons the learned Lord had assigned. But his Lordship imagined that much unnecessary delay would be occasioned by the present motion. He could therefore have wished, his Lordship had not on that account proposed them, and that the counsel had been allowed to give them in his own way. What referred to the Carnatic he presumed would not be long, as he apprehended it was only a letter from Lord Macartney, ascertaining the perfect evacuation of that country.

Ld. Lough-
borough.

Lord *Loughborough* said, though not affected by any thing yet advanced, he was willing, as far as his single voice went, to forego, and to give the counsel whatever indulgence the House might think proper to grant them. He had no difficulty to comply with advice that came from a quarter he so much respected. His Lordship therefore, after assigning a few reasons for so doing, declared, that with permission of their Lordships, he would withdraw his motion; and, as far as it depended on him, permit the indulgence desired.

The Duke of
Richmond.

The Duke of *Richmond* would not suffer the matter to pass so. His Grace said, what the petitioners claimed was a right, and not an indulgence. Every subject had a right to petition Parliament against a bill attacking his property, and it was a debt of justice in the present case, and to be paid them as such, and not granted as a favour or a boon, which the House had a discretionary power to grant or refuse, and he wished noble Lords, in throwing out general things, would never suffer any language or phraseology to escape them not strictly constitutional. In his opinion, the justice of the House, as well as the franchises of the subject, was intimately connected with the question before their Lordships. And these, in his mind, were objects much more valuable than all India. What colour would this be to privileges

vileges as fundamental and sacred as any which the laws provided? A Company are not only deprived of their property, but grossly calumniated. They came before this House abundantly prepared to have vindicated their rights, and in the very midst of their evidence are stopped, their counsel deranged, and their defence consequently defeated. He therefore appealed to the justice and the dignity of the House in behalf of the Company and their rights.

Lord *Thurlow* was rather hurt by the boon which the noble and learned Lord held out to the Company by way of compromise. Neither did he rightly comprehend the expedition so strenuously urged on the occasion. The whole affair struck his Lordship rather ludicrously, as if it were the intention of Government to send out their new plan of Asiatic regulation by halves, in order that one part might serve only as a prologue to the other. It was, indeed, but too obvious, that a breach was meditated in the body of evidence, in order to throw the whole into confusion.

His Lordship took notice of a practice in the Committee for trying the validity of elections, by which counsel were often intimidated and disconcerted in such a manner, as to render their best digested system of agitation abortive.

Lord *Grantley* said, he got up to exempt himself from the censure thrown upon the House by the noble and learned Lord, who had said very little attention had been paid to the evidence already exhibited. He had listened to it from the first to the last, and so far from its appearing at all unnecessary, he would prove its relevancy. His Lordship then stated the heads of the Company's case, as opened by Mr. Rous; and contended, that the proof already adduced, applied closely to such parts of that case, as evidence had yet been called to. His Lordship said, if the counsel could make it out, and they seemed very likely so to do, they would make out a very strong case indeed. His Lordship after this reprehended Lord Loughborough for having said, the counsel appeared to have been instructed to protract the bill. Such a reflection, his Lordship said, ought not to have been thrown on the learned Gentlemen by any Lord, but least of all, by a noble and learned Lord, who had been bred up to the same profession, and who now presided over one of his Majesty's Courts of Law in Westminster-hall. He asserted his absolute independence of all parties, and was happy that his mind met the present business altogether unwarpd by prejudice or connection of any kind. He did not, however, subscribe

subscribe implicitly to the doctrine held out by the noble and learned Lord who had objected to the evidence at the bar. The relevancy of the evidence to the bill in question he thought very plain. The Company were charged with improper management. How could they otherwise proceed in their own vindication than by such a system of proof as their counsel now offered to their consideration? The learned Lord tells the House that the paper respecting the recommendation of peace in the Carnatic is printed. What! does the noble and learned Lord infer from that, our obligation to take all the lyes and falsehoods in circulation as facts, because they may be printed? He must know better. This House is not competent to receive any other evidence than what is legal and just.

Ld. Loughborough.

Lord *Loughborough* replied to Lord Grantley, and justified himself from that noble and learned Lord's censures. He said, he had made no reflection upon the counsel, nor was it likely for him to wish to check them. They were not young and inexperienced counsel, but men of science, of skill, and of ability in their profession; men not capable of being intimidated from a due discharge of their duty by him, or any other Law Lord in that House. But had he been weak and vain enough to attempt such a thing, there were noble and learned Lords, that he saw on all sides of him, who would no doubt have been ready enough to rise and prove themselves advocates for the learned gentlemen at the bar.

Earl of Effingham.

The Earl of *Effingham* declared, he should not have taken any share in the debate on that part of the business, but for an expression that had dropped from a noble and learned Lord in one of his speeches. That noble and learned Lord had talked of another bill, a part of the same plan that was yet to come up from the other House. Of that bill he had not before heard; he thought it a very good reason for their Lordships delaying to pass the present bill, till they had the other before them, and saw the whole of the plan at once. He begged leave, therefore, to lay in his claim to enlarge upon this idea, when the fit time came for them to debate the merits of the bill.

The Earl of Mansfield.

The Earl of *Mansfield* after this told the counsel to proceed; when Mr. Dallas called witnesses to substantiate the Company's state of their affairs, which he proved article by article, but did not establish them all as charges of which the recovery was sure.

Mr. Dallas

Mr. *Dallas* declared, that the shortness of the time allowed him for preparation, and that several of the witnesses they wished to have examined had gone off, that some of the books they wished to have submitted to the inspection of their Lordships, as essential to the cause, had been neglected to be brought up, rendered it impossible for him to proceed farther; and it being then past eleven o'clock, he hoped their Lordships would have the goodness to indulge him till the next day.

On hearing this, mixed exclamations of adjourn! adjourn! go on! go on! came from the different sides of the House, whereupon

The Earl of *Carlisle* rose, and in a short speech expostulated on the unreasonableness of any want of preparation being pleaded by the gentlemen at the bar. His Lordship said, a great deal of the time of the House had been spent in listening to a vast variety of evidence, much of which, he would venture to say was so far unnecessary, that it tended to throw no new lights upon the subject, and was nothing more than going into proofs of matters which neither the bill nor its friends had ever pretended to dispute. If the House was to make it a rule to adjourn on the mere suggestion of counsel, and as often as they thought proper to say they were unprepared, and begged for more time, they would then lie at the mercy of the learned profession, and it would be almost impossible to bring any proceeding to a conclusion. He should, therefore, hope the House would order the learned gentlemen to proceed, and would let them go on as long as they decently could be suffered to take up the time of the House. Earl of Carlisle.

The Duke of *Chandos* said the bill was a matter of so extraordinary and so serious a nature, that every part of it ought to be examined with the most scrupulous attention; and above all, the necessity for any such measure, ought to be established to the satisfaction of every one of your Lordships. That necessity could not be better learnt than by going into an ample investigation of the state of the East-India Company's affairs. The counsel then at the bar had laid a considerable portion of very material evidence already before the House; they had now been at the bar seven hours, and had desired to have till the next day to prepare more evidence. His Grace said, he thought the request perfectly reasonable, and therefore he should move to adjourn, Duke of Chandos.

Earl Fitz-
william.

Earl *Fitzwilliam* declared his disapprobation of the motion. He could not think there was the least pretence for the gentlemen at the bar to expect their application for farther time to prepare themselves, should meet with indulgence, since the petition, in support of which they had been heard so many hours, had been presented six days ago; and since the very same gentlemen had appeared at the bar of the House of Commons as advocates for a similar petition presented to that House against the same bill. His Lordship desired the House particularly to take notice of what had fallen from the learned counsel in his opening, when he had told them that he had not received those instructions, in consequence of which he had proceeded to examine the witnesses produced that day, till eleven o'clock the preceding night, or eleven o'clock that day. The declaration, the Earl said, confirmed him in those suspicions hinted at earlier in the day, that there was an intention to procrastinate and delay the bill as much as possible, in order by that means to prevent its being passed. He appealed to the House in general, whether so odd a circumstance as the neglecting to give counsel instructions in due time, against a bill that had been for some weeks before Parliament, did not carry with it a very suspicious appearance? He hoped, therefore, the House would render fruitless any such attempt, and that they would concur with him in directing the counsel to proceed.

Earl *Ferrers*

Earl *Ferrers* then rose, and said, my Lords, I am sorry to be obliged to trouble your Lordships at this late hour; but the great regard I have for my King and the constitution of this kingdom, forces me to stand forth in its defence, and as a truly independent Lord of Parliament, being thoroughly satisfied that if this bill passes this House, nobody can be safe under the exertions of the legislative power, and particularly as there is one precedent to quote on this occasion, which is but a small one in comparison with this, though it was a Lord of this House (whose estate was above 5000l. a year) was taken from him and vested in the hands of four trustees, with a power of leasing and cutting down the wood, with a receiver on his whole estate, to pay an annuity of 300l. a year. I beg leave to say farther, that I am totally against hurrying bills through the House, which can very rarely be done with any good design; and we have an instance in the last year of what the public suffered by hurrying the Receipt Tax through this House, which I endeavoured to prevent, and would have informed the Ministry what
would

would be the consequence, if they would have permitted me, which would have prevented the people in all the manufacturing towns, long tormented with such a vexatious tax, beside the discredit it has been to the Minister, which I would have saved him from. I am, therefore, for giving a bill of this magnitude and consequence its full weight and consideration, and for that reason shall join most heartily in the motion for an adjournment.

Lord *Sidney* also said, the bill was of too much importance to be hurried, and declared, before their Lordships passed such a bill, they were bound to hear the petitioners in the amplest manner. Lord Sidney

The Duke of *Chandos* rose again, and declared he addressed himself to the feelings of the House, begging that their Lordships would consider, whether after the learned gentlemen had been on their legs at the bar for seven hours, incommoded by the croud around them, and fatigued with the heat they all felt, and after they had requested till the next morning only to prepare themselves, it was consistent with their own character and their own dignity to insist on their proceeding, especially at so late an hour of the night? Duke of Chandos.

The Duke of *Portland* said, he should willingly have agreed to the motion proposed by the noble Duke, and have acceded to the requisition of the counsel, had there appeared to him to have been the smallest reason to justify the latter. But as the bill had been in Parliament for some weeks, as it proposed a measure that had been much canvassed and talked of, and as that measure was of very considerable importance, and from its nature, and the nature of the subject to which it applied, such as ought, if adopted by the wisdom of their Lordships, to be adopted with as little delay as the forms of Parliament would admit, he could by no means give his consent to the motion. Being upon his legs, the Duke said, he would mention a matter to which he begged their Lordships' most serious attention, since it materially concerned the constitution of the country. A rumour had prevailed for the last three days, that had given him very great alarm indeed; so much alarm, that he had determined to state it to their Lordships on the very first day that they met, after it began to be in circulation; and he should, he said, have done it much earlier in the day, but that he was loth to break through the regularity of their proceedings, or draw off the attention of the House from hearing counsel against a bill, which certainly was of great importance. Since that Duke of Portland.

bill had been brought into Parliament, the public had been inflamed against it in the most industrious, and, in some degree, most successful manner. No arts, however unfair, however unwarrantable, had been left untried, to run it down, and excite a general alarm, in consequence of a gross misrepresentation of its view and its object. Among other arts, rumours of different kinds had been circulated with the most sedulous industry; and a late rumour of a very extraordinary nature indeed. In that rumour, the name of the most sacred character in the kingdom had been aspersed, and the name of one of their Lordships, he hoped, abused; but certainly such was the completion of the rumour, that he should be wanting in regard to his own character, wanting in that love and zeal for the constitution, which, he trusted, had ever marked and distinguished his political life; wanting in the duty he owed to the public as a Minister, if he did not take an opportunity, if it turned out to be true, of proposing a measure upon it to their Lordships, that would prove they felt the same jealousy, the same detestation, and the same desire to mark and stigmatize every attempt to violate the Constitution as he did.

Duke of
Richmond

The Duke of *Richmond* rose, and declared, that from the hint the noble Duke had thrown out, it was impossible to say to what he alluded. In a matter of so much seriousness, he ought to speak out, and to make a specific charge, that those it might affect, should be able to meet it fairly, and bring it to a plain and direct issue. The noble Duke might allude to one thing, or he might allude to something else extremely different, which was at that time in his recollection. A newspaper, which he had in his pocket, his Grace said, contained as indecent and as scandalous a paragraph, as ever he had met with; perhaps the noble Duke alluded to the facts there stated. He would read it to the House. His Grace then read the following article from an Evening Paper of Saturday :

“ A most injurious and absurd rumour prevailed yesterday, and was circulated with great industry through the various parts of the metropolis, that his Majesty had given a direct intimation to his Ministers that he was hostile to the East-India bill, and that they in consequence had resigned their respective employments. We have the best authority for assuring our readers, that no part of this report is true. To give a greater air of credibility to the falsehood, it was represented that this event had taken place in consequence of
a con-

a conference that Earl Temple had held with his Majesty on Thursday last; the result of which was said to have been a positive assurance on the part of the King, that the bill in question was in the highest degree disagreeable to him. This concomitant part of the story, however, is an evident and indisputable libel upon the characters of both these great personages concerned in it; for we can assure our readers, (also from the best authority) that his Majesty has given his gracious concurrence and approbation of the conduct of his Ministers with respect to the India Bill a thousand times in the closet; nay, indeed, as often as it has been mentioned there. Now to suppose or impute to any man, much less to this sacred character, so despicable a degree of confirmed duplicity as that of his having approved and patronized a measure in all the stages of its progress, from its first adoption till its third reading in the House of Commons, and yet that he was in fact averse to it, is too gross for belief, and is in this instance an act of the highest disloyalty. That Lord Temple should have circulated such a report, knowing it, as he must, to have been founded in direct falsehood, is not extremely probable; and, therefore, the whole must doubtless have been the impudent fabrication of some hired runner, to produce a temporary alarm in the metropolis, and to try to effect by tumult, what they could not carry by argument."

The above, his Grace said, was as extraordinary a series of assertions, declared to come from the best authority, as ever occurred in a newspaper. Were these the rumours to which the noble Duke alluded? Were these the rumours which he meant to submit to the consideration of their Lordships? Were these the rumours which he intended to investigate? He would acquaint his Grace, if he did not already know it, who was the author of these rumours; it was some hireling fellow, equally undeserving of his Grace's patronage and their Lordships' notice.

Earl Temple rose as soon as the Duke sat down, and said, conscious as he was, that every word he must utter, would be entirely unparliamentary; yet, after what had been suggested by the noble Duke who spoke first, and after his name had been introduced by the noble Duke who spoke last, though he must think not in the most parliamentary way, he should persist in desiring to be heard. The noble Duke at the head of the Treasury talked of rumours; let the noble Duke make a specific charge; whenever he did so, he would not shrink from it, but would meet it directly. That his Majesty

Earl Temple.

Majesty had recently honoured him with a conference, was a matter of notoriety. It was not what he wished to deny, nor what he had in his power to conceal. He said, that it was the privilege of Peers, as the hereditary consellers of the Crown, either individually or collectively, to advise the Crown. He had given his advice; what that advice had been he would not then say: it was lodged in the breast of his Majesty, nor would he declare the purport of it without the Royal consent, or till he saw a proper occasion. But though he would not declare affirmatively what his advice to his Sovereign was, he would tell their Lordships negatively what it was not. It was unfriendly to the principle and object of the bill. If these were the rumours to which the noble Duke alluded, he gloried in them; it was the cause of them, and he would ever be ready to meet the noble Duke on this ground, confident that he had acted a dutiful part towards his Sovereign, and one worthy the approbation of their Lordships. He was aware this sort of language was disorderly; he begged the House, however, to recollect, that he had not made it necessary; if Lord Temple's name had been introduced, it was not the fault of Lord Temple. When the noble Duke mentioned rumours, and did not specify to what he alluded, he had been silent; and he should have continued in silence, and have treated every thing of that sort with the same contempt that he held newspaper paragraphs in, had not the noble Duke who spoke last, made it impossible for him not to rise, and defy the noble Duke at the head of the Treasury, to make any charge that he would shrink from. He begged to know therefore what the noble Duke had alluded to?

Duke of
Richmond

The Duke of *Richmond* rose again, and said, perhaps he had been disorderly in reading the paragraph from the newspaper, but the noble Duke who talked of rumours, had done it in a manner so general and indefinite, that he had thought it highly necessary to have the matter explained and understood. If the noble Duke meant to take up all unconstitutional interference with the Crown, he would join him, and go as far with him upon that theme as he would go himself; but then the noble Duke must go back to his old ground, and leave his present connections: he must once more act as a whig, and proceed upon whig principles. He hoped, however, when the noble Duke did take up that matter, he would take it up fairly, and not partially. That

he

he would look at home, and draw forth all unconstitutional interference with the Crown, that of Ministers as well as that of other Lords. He knew, the Duke said, that it was the duty of the servants of the Crown to be about the King's person, and to consult and advise with his Majesty upon the receipt of foreign advices, upon the management of his finances, upon the conduct of the army or navy, upon military and civil promotions, and a variety of other executive subjects, in which his Majesty was necessarily to be consulted; but he would contend, it was as unconstitutional for a Minister to advise the Crown, and endeavour to influence his Majesty in regard to any bill depending in Parliament, as it was for any other person. The present Administration, he asserted, had, from their first coming in, proceeded to act in defiance to whig principles, and upon the old system pursued by those whom they formerly opposed. They had manifestly taken unconstitutional ground, and governed by a corrupt influence. When they first came in, they had asked, the Duke said, if he would join them. Though he liked many in Administration, he foresaw what would follow, and his expectation had not been disappointed. The bill then before the House was a proof of the sort of system which Ministers had laid down. As he could not join them, he had quitted his situation, and left the Ordinance. What was the consequence? Three gentlemen with no political views, nor in any way connected with influence, whom he had brought into office, were turned out, and three Members of Parliament introduced. Another instance he would adduce, and that was, the giving Sir William Gordon, a gentleman who had served as an Ambassador abroad, a pension of 1000*l.* a year. What could this be for, but to give up his seat in Parliament, that they might bring in a new Member for Portsmouth? a very able Member indeed, Mr. Erskine. A third instance was, the appointment of a noble Lord, lately very high in the naval administration of affairs in this country, to the office of Ranger of St. James's Park. Was this office conferred on him for his eminent services in the conduct of maritime affairs in this country? Would the noble Duke have the boldness to assert it? Surely not. For what purpose then were this office and this emolument bestowed? For no other than that he might contribute his influence to the support of a Ministry grasping at power through every means. These were reports founded in rumour; and if the noble

noble. Duke was so unfriendly to rumours of so unconstitutional a nature, why did he not investigate their origin? Why did he not impeach their cause? Why did he not submit them to their Lordships, as in the last degree dangerous and alarming?

The Earl of
Derby

The Earl of *Derby* begged the noble Duke to look at home himself, before he ventured to impute blame to others. When the noble Duke was at the head of the Ordnance, he brought his friends into office, as other men in high situations generally did; and it was notorious, that two, if not more, of those friends, were in Parliament. His Lordship took notice of the rumours abroad for the last three days, reprobated such unconstitutional means of endeavouring to subvert a bill, which could not be overthrown by fair argument.

Duke of
Richmond.

The Duke of *Richmond* rose again, and, in order to justify himself, went into a detail of his conduct while in office. He said he had brought into the Ordnance, Mr. Crawford, Mr. Aldridge, and Mr. Smyth, neither of them in Parliament, in the room of Sir Charles Cocks, Mr. Strachey, and Mr. Adam, all of whom were in Parliament; that Mr. Pelham, who had succeeded Sir Charles Frederick, as surveyor general, was in Parliament, and Mr. Steele, who was his private secretary. Much as he disliked influence, the Duke said, and greatly as he had approved a place bill, it had always been a maxim with him, and which had often been declared by him, that one or two gentlemen belonging to each public office ought to be in the House of Commons. In his own case, he had but two of his official connections in that House, viz. Mr. Pelham for the board, and Mr. Steele for himself. He said farther, that he had on many occasions stood up for the liberties of the people; he had also, when occasion required, defended the privileges of that House; and he should be equally ready to contend for the constitutional prerogative of the Crown whenever it was attempted to be invaded, as it was, he contended, most violently by the bill then under consideration.

The Earl of
Derby

The Earl of *Derby* contended, on the other hand, that if the noble Duke entertained so favourable sentiments of his friend, the honourable gentleman, why would not he extend his benevolence to others? Were they not entitled to the same participation of charitable sentiments?

Ld Viscount
Townshend

Lord *Townshend* said he wished to say a few words, if it were only for the purpose of calling their Lordships' attention back again

A. 1783.

D E B A T E S.

again to the subject, that had given rise to the debate, which had taken so extraordinary a turn. It was, whether the counsel at the bar should be indulged till the next morning to prepare themselves farther, or should be ordered to proceed in the best manner they could then? This question had been started an hour since, so that out of compassion to the two learned gentleman, who desired to proceed no farther, the House had gone into a debate, and kept them standing at the bar a full hour, as little regarded as a couple of hackney coach horses standing at an alehouse door.

The request of the two learned gentlemen, his Lordship said, if complied with, he hoped was not meant as a beginning of more procrastination than that of a single day. He had not yet heard any thing against the bill that had induced him to think of it in any other light, than that in which the noble Duke at the head of the Treasury had placed it. But he was certain, if it passed at all, it was necessary to pass with dispatch. The season required it. Every body knew that it could not be sent out to India, so as to take effect there early, unless it went in February; there was an end of any reformation in India, therefore, for another year, should it not be sent out in that month; and it was for this reason, without meaning to give offence to any individual Lords, that he earnestly hoped no management, no endeavours to occasion delay would be practised. His Lordship repeated what he had said on Tuesday last, that he never saw a bill more deliberately, nor more carefully conducted through a committee, than the bill had been conducted through the committee of the House of Commons. Every objection had been listened to, and every reasonable alteration adopted. He wished, therefore, as little delay as possible might now attend it. With regard to what a noble Duke, his successor and his predecessor in office, had said about influence, he was a little surpris'd. That noble Duke, upon a coalition having been formed before that, now so much condemned, and which had proved far more unpleasant to him, had been made Master General of the Ordnance. The noble Duke then put his own friends into office. Nobody blamed him for it; but if influence was to be talked of, what had turned his friends Mr. Strachey, Mr. Adam, and others out? Nothing but influence. Every man at the head of an office, naturally liked to have those about him in whom he placed confidence. For this reason it was, that when he came in again he brought back his old friends. The Ordnance had been

called an Augean stable. The noble Duke had set about cleansing it, and he thought his friends could best assist his labours. He, in like manner, chose to trust his, because he thought they could remove the dirt away as fast as any other people. But to return to the question, he wished their Lordships would relieve the gentlemen at the bar.

Earl Temple Earl Temple still declared himself dissatisfied with what the noble Duke had stated in answer to his former interrogations—he seemed to decline being explicit. He begged the conduct of the noble Duke might be marked—he had called for impeachment, but it had been refused him. The part he had acted was agreeable to his best sentiments, he enjoyed the recompence of his own mind, and was proud in the recollection of having acted the part of an honest man.

The noble Earl then went into the merits of the bill, and contended against its principle with force and energy. He said that it was, in his mind, a direct attack on two out of the three branches of the Legislature; and it contained a doctrine of a tendency so alarming, that he conceived it as his duty, and the duty of every Peer, to give the most public and unequivocal opposition to a bill, which, if it passed into a law, would overthrow the dearest privileges of the country, and the best principles of the constitution. It undoubtedly would behove them, in the faithful discharge of their duty, not only to attend to the requisition of the counsel at the bar, and adjourn the farther consideration of the bill till to-morrow, but if, when they had suffered the counsel to bring forward every species of evidence of which they were possessed, they still found themselves deficient in point of information, they must farther stop, and look around them, that nothing might remain unexplored and undiscussed.—He meant no unnecessary delay; it was an expedient to which he would never have the meanness to resort; and to prove to the House that it was not his wish to retard the business in the smallest degree, he would inform them, that he had put off a motion which he meant to have made for the production of papers, which he conceived to be essential to the information of the House, before they should proceed to the second reading of the bill. He had put it off that the counsel might bring forward their evidence; and as he knew that they must go into a long detail of proofs, and examine a number of witnesses, he was anxious to forward their intentions, in the hopes that the information which they would bring, would be so full and explicit, as to make the production of the papers which he alluded to unnecessary.

He pledged himself, however, that if their evidence was not full and satisfactory, he would still move for those papers; because he knew and felt it to be their duty on such a subject, to be deliberate, attentive, and cautious. He trusted the House would agree with him in thinking, that the motion for adjourning the business till next day, was highly proper, and he made no doubt but the question would be carried.

The Earl of *Coventry* also spoke for the necessity of adjourning to the next day. At such an hour of the night to think of proceeding to the question, would, in his mind, be a most criminal conduct; they ought not to suffer their measures, in any case, to be charged with precipitancy; but on such a question as the present, they ought certainly to hear every thing that could be said on the subject.

Earl *Fitzwilliam* said, he was exceedingly happy that the noble Duke had so seasonably alluded to the alarming rumour that had been circulated with so much avidity, and by which the sacred name of a High Person had been so shamelessly aspersed; since it had given an opportunity to the noble Earl, who undoubtedly had been also aspersed by the rumour, to declare in the most public manner in his place in that assembly, that the rumour was in every tittle unfounded and untrue. Every wise man indeed believed, as every good man wished to believe, that so atrocious and unconstitutional an aspersion on the sacred name of Majesty, and on the freedom and independence of the two Houses of Parliament, was the idle breath of calumny and rumour, the miserable artifice of the day, and not the expedient of any high and noble character, or of any high and potent party. A noble Duke who had spoken on this business, had said, that Ministers were as blameable for the advice which they might give to his Majesty during the passing of a bill, as any other Peer of Parliament. To this he must say, that when it was considered that every act of the Sovereign was to be ascribed to his confidential servants; that the King can do no wrong; and that his Ministers were in all instances responsible to their country for the measures of the Crown, the doctrine of the noble Duke would not be admitted; for no person was to go into the King's closet, and give his advice, who was not responsible to the country for the consequences of that advice. But in the present instance, he was highly pleased that the matter had been mentioned,

Earl of
Coventry.

Earl Fitz-
william.

because the noble Earl had declared it to be in every respect unfounded and untrue.

Earl Temple Earl *Temple* begged that the noble Earl would not give to his words an interpretation which they did not bear. He had said, that the rumour, whatever it was, affected not him, while flung out in the loose and vague manner in which it had been stated. What the rumours in the newspapers might be he knew not; he paid no attention to any such accusation. If the noble Duke had spoken out, and said clearly what he alluded to, what he meant, and what was the specific proposition which was to be submitted to that House, he should have known what to say.

He begged it to be understood clearly and substantially, that he had explained no tittle of the conference which he had the honour to hold with his Majesty in the closet. He had neither said what the advice was which he had presumed to give his Majesty, nor what was the result of his conference; but he should neither be ashamed to avow what was the advice which he had given, nor would he hesitate to publish what he was empowered to communicate, whenever he should be properly called upon to say so: in the mean time, no specific charge had been brought, nor any declaration had been made of any thing avowedly alluding to him.

Earl Fitzwilliam.

Earl *Fitzwilliam*. The noble Earl, says he, has positively evaded giving any precise answer to the notice which has been taken of the most alarming rumours. With regard to the assertion of a noble Duke, that the Minister who should advise the Crown to support a bill depending in Parliament, and endeavour to influence the Crown in its favour, would act unconstitutionally, I deny the doctrine. If I know any thing of the British constitution, the reverse is the fact. The Crown can do no wrong. The Minister alone is responsible for every measure of Government while he is in office. He has a right, therefore, constitutionally to exert his influence with the Crown, and indeed it would be impossible for any government to go on without such exertion. The case is widely different, as rumour stated the facts, to which the noble Duke had alluded. Thinking as I do, that a rumour of so enormous a tendency ought to be most minutely investigated, I will beg leave to call the attention of the House to it directly. I do not mean, my Lords, the paragraph which has been read: I do not mean the rumour in the newspapers merely, but the rumour which they must have

have all heard, and which is, that he, the noble Earl in my eye, had declared, that he was empowered by a Great Person, whose sacred name should never be heard as interfering in the progress of a bill, to say, that that person was hostile to the bill. —

Earl *Temple* desired the words to be taken down.

Earl *Temple*

The Earl of *Carlisle* said, it was usual on such occasions of delicacy, where words were ordered to be taken down, to fix their precise meaning, in order to be discussed, that strangers be ordered to withdraw; and he therefore moved that the bar be cleared.

The Earl of
Carlisle.

Here strangers withdrew; and it is not in our power to state accurately what occurred after this. As we learn from sundry noble Members with whom we conversed afterwards, the personal question was soon at an end, by mutual explanations of the rumour, without coming to any precise declaration on the part of Earl *Temple* of what occurred in the conference with the King. Earl *Fitzwilliam* stated the facts as mere matter of rumour, and Earl *Temple* begged pardon of the House for giving them so much trouble.

Lord *Thurlow* spoke; and after some farther debate, the House divided on the motion of the Duke of Chandos, That the farther hearing of counsel be adjourned to the next day.

Ld. *Thur-*
low.

The numbers were,

Contents,	-	-	-	-	-	69	
Proxies,	-	-	-	-	-	18	
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Not-contents,	-	-	-	-	-	57	
Proxies,	-	-	-	-	-	22	
						—	79
Majority for the adjournment,	-	-	-	-	-	8	

December 17.

In pursuance of the order of the day, the Lords were summoned on the second reading of the bill for the better regulating the affairs of the East-India Company, &c. which being read, and the counsel having stated that they had no more to urge.

Earl *Gower* rose and observed, that, from the bill itself, and from what he had heard so clearly, ably, and distinctly urged at the bar, he could not resist the impulse of declaring his dissent to the bill. He felt it so forcibly, that he should not be satisfied with giving it a silent negative—It went to condemn where no criminality was proved—it went to rob

Earl *Gower*

rob a body of men of their corporate rights, without the appearance of guilt, nay, when their innocence was clearly established. It had been called a bold and rapid measure; it was a bold one he would admit, for, it appeared to him, it militated against the constitution of this country — he was happy to see it was considered as of the greatest consequence by many noble Lords, as well as himself, and had brought them, as it had done him, from their country retirements. He had not thought of coming to town until he received a copy of this bill, which he no sooner read, than its alarming tendency made him determine to set off and give what weight he possibly could towards its rejection — that House had proceeded with the most tenacious precaution; when a body of people were to be deprived of their franchises in another case, and were satisfied of their delinquency before they would give their sanction and assent to such a measure; had any delinquency been proved, had any been attempted, by which these men had forfeited their chartered rights? Certainly not. It was said they were bankrupts. Was that the fact? Had not the contrary been clearly adduced, from authentic papers, documents, and statements which they had produced in their own behalf, and were now upon their Lordships' table? He would, however, state what appeared to him the pretended and the real cause of this bill. It was once pretended, that from the circumstances of the Company, the mismanagement of their Directors, and the disobedience of their servants abroad, actual ruin stared them in the face, and made a necessity for Parliament to interfere, to save them from ruin. The real cause, he suspected, was the amazing patronage that would be acquired to the Minister by this new arrangement. There might be a necessity for keeping the present Administration upon solid grounds, without the apprehension of being removed; and the influence that would undoubtedly be acquired by this measure under that consideration, was very far from being contemptible: but was that sufficient for their Lordships to consent to a violation of charter, to the seizure of property, and the annihilation of a Company which had maintained its credit as the first commercial Company in the world for upwards of two centuries? Surely not. They would be convinced, that the necessity for this violent measure did actually exist, before they would adopt it. If the bill should pass, which he trusted would never be the case, and the influence that it would really throw into the hands of

of the Minister was considered, he conceived that the title with propriety might be altered to, An Act for regulating the East-India Company, for the better government of Great Britain.

The Earl of *Carlisle* said, if he could agree with the noble person who spoke last, upon any point relative to the bill before the House, it would be upon that which bestowed commendation upon those learned gentlemen at the bar, who undoubtedly had done ample justice to their clients, by affixing every objection upon this measure that professional art and address could possibly suggest to them. With this fair tribute to their abilities, it was necessary to observe, that in the management of the cause, they had held up to the contemplation of the House but one side of the medal. It was his duty to remind their Lordships, that *that* medal had its reverse, and though it did not suit the learned gentlemen's arguments to make the same display of it as they did of the other side, yet he was persuaded their Lordships would not, in their justice, suffer it to be buried in concealment. Upon this reverse would not be found any flourishing characters of modern inscription, but, more according to the mode of ancient simplicity, they might perhaps be able to trace only one solitary word, that indeed a very emphatical one, the word *necessity*. That, in spite of every thing that had been said upon this subject both within the House and at the bar, was, he maintained, the basis of the pedestal sufficient to prop a larger and a heavier measure than that which was placed upon it.

The counsel at the bar had conducted their opposition to this bill on three grounds :

First, On the supposed confiscation of private property.

Secondly, On the wanton demolition of the charter.

Thirdly, On a statement of the Company's accounts, tending to prove their situation not that which vindicated the measure here proposed.

As for the charge of confiscation of private property, it was sufficient to say that it stood upon a mere assertion, and the assertion that it was false, might be a sufficient answer, if it were not easy, and more respectable to that Assembly, to shew, by the regulation of the bill, that no such private injury could attend any of its operations. Instead of confiscating the property of individuals, the first object of it was to render it more secure, and prevent the danger to which it was now liable. That property, it must be always remembered, was a property intimately blended and inseparably mixed

mixed with the general interests of the public at large. The question was, whether the public had a right, under this connection, to watch and superintend it, or to let it proceed gradually, but visibly, to ruin, when the moment was not passed in which they could prevent the mischief? What was this violence complained of? That from the proof of mismanagement sufficiently manifested and sufficiently felt in the conduct of the Company's affairs, other trustees should be appointed for the Company and the public, from whose ability and integrity a more lively hope of better management might be fairly entertained. Would the endeavour to make the government *at home* more respectable, render this property more precarious? Would the attempt to prevent disorders and misconduct *abroad*, diminish or increase its value? Was that industry of the Legislature to be censured and condemned which professed to draw the attention and views of a commercial Company to the real and solid objects of commerce; to draw them from the mad pursuit of territorial acquisition, purchased by the means of unjust and destructive war? Separate this property from the public interest, and the interposition of the Legislature, which affected its management, would not only be impertinent, but tyrannical. Admit their union, and let them vindicate, if they could, the indifference of Government to the distress and danger that then threatened the Company's affairs, and which he should venture to expose, notwithstanding the clouds by which they were so ingeniously obscured.

The demolition of the charter afforded the second ground of opposition to this bill.

To lean to the reasoning of the learned gentlemen at the bar, they must conceive that the British constitution received its death-blow upon the alteration or resumption of any charter; and in arguing so, they did well to keep back from their Lordships' recollection the alterations that had been made in this very charter by the Legislature. The violation of the charter was complete when they altered the qualification of the Proprietors' vote. It could not be therefore of that sacred nature which forbade the boldness of all human approach. It was not a religious mystery, for they had already pryed into it, and would not admit that they had been guilty of profanation. It was indeed a solemn compact, made between the State and certain individuals, for the promotion of the general interest. Let them conceive

ceive it possible that the interests of individuals, grossly militating against those of the public, should be found, upon experience, to be the essence of such a compact; and indeed it would require more ingenuity than those learned gentlemen had displayed, to convince the House that such an instrument was not revocable. He knew it was covenanted, that in that vessel, wherein the public were embarked as well as the East-India Company, the rudder should be given into the hands of the latter. But had it been covenanted that it should be given up to them without any condition? That the proof of ignorance and want of skill should not be considered as sufficient to justify the resumption of the power. Let them observe what, by this reasoning, was the spirit of the compact: that the guidance of the vessel being once entrusted to these unskilful mariners, the public must patiently abide all the consequences; and though they perceived they were running with obstinate ignorance upon every danger that the sea produces, had nothing left but to fold their arms, and gallantly go to the bottom with them. If this was not the real spirit of the agreement, (and that common sense said it was not, would be readily admitted) it might not be beside the purpose, to enquire whether charters, and any other instruments or compacts of similar description, made between the State and a partial division of its members, had not their foundation in something more reasonable than such extravagant notions of honour, which, by the removal of modern times from those of chivalry and romance, were not at present quite comprehensible. Was not the general benefit, and the public advantage, the essence of every compact of this nature? If this was saying too much, was the position false which asserts, that the general inconvenience and the public danger ought to cancel and render revocable every such instrument? It was to this point that this question was to be brought. For it was not now matter of dispute whether that which was intended as a general benefit run in too partial a channel, did not moisten the whole soil, and, as it ought, transuse abundant vegetation and universal life; but whether, from want of care and industry, the springs themselves were not nearly choked up, and famine and disease likely to follow the loss of its waters.

The counsel for the Company said, it was his clients' chartered right to be ruined as he chose. He was no longer free, if he might not undo himself as he would; and there was an end of all public faith, if he was straitened in this privilege.

lege. Be it so, as long as he pulled down destruction only on his own head. But who were implicated in this ruin besides himself? Every inhabitant of India, subject to the European government, who, by a continuation of the present system, was to remain without redress, or exposed to new sufferings and fresh calamity, and who, by the intended alteration of this system, might have a prospect open of security and happiness. Added to these millions of sufferers, (who had no counsel at their bar to answer the learned gentlemen's arguments) the whole people of England were most nearly concerned, who were now to make up the deficiencies of the Company, arising from their incapacity to govern, who were now to suffer because *ambition, speculation, and criminality* had reduced the Company so low, as at this moment to require an exemption of those duties due to Government, which had been cheerfully paid by every other branch of their trade, though subject to the same hardships incidental to a long and unsuccessful war.

He should now proceed to the third head of opposition to this bill, viz. the statement of the Company's accounts.

In the examination of the printed statement of the Company's affairs, as presented by the counsel at the bar of the house, it would appear that there was, on one side, the enormous, acknowledged, undeniable debt of 10,342,692l. against which was placed a great variety of articles, forming a mass of property to the amount of 14,311,173l. leaving a balance in the Company's favour of 3,968,481l. It was his duty, and a melancholy task he found it, to prove to the House, that this statement of property, in some of its articles, was, at best, but speculative, in others, perfectly fallacious, and consequently inadmissible; and when the pen, directed by common sense and reason, had erased such as never gained admittance in this account, except for the purpose of deceiving the House, and the public at large, so great a deficiency would be shewn, that if it did not threaten the immediate bankruptcy of the Company, yet was big with such extensive mischief and disorder, as not only to justify this parliamentary interposition, but to render a less vigorous attempt on the part of Ministers for the general safety, a neglect and an omission of their public duties.

Beginning therefore with the debt of the Company of 10,342,692l. and taking the account of assets of 14,311,173l. The first article to be examined was that of 4,200,000l.

This

This sum of 4,200,000*l.* a debt due from Government, ought never to be stated as an asset to that amount, because Government, by the terms of acceptance, was under no obligation to return the principal, unless the monopoly was destroyed by its interference, which was not meant or intended by the present bill. The consequence was, that to produce this as an asset placed in the scale against so much of the acknowledged debt, the Company must sell from out of the 3 per cents, at the price of the stock, not producing more than 2,500,000*l.* Therefore 1,500,000*l.* must in reason be rejected and cut off from this article.

£260,689. *Subsistence of French Prisoners.* The only observation on this article was, that the French had not complied with it, though every Minister since the peace in 1763, had made the requisition. It might be improper and imprudent to offer more reasons for the refusing this article a place on this side of the account.

£161,324. *Manilla and Hospital Expenses.* The Treasury had regularly refused to comply with this demand; and if there had been reasons for that non-compliance, it was natural to suppose those reasons still existed, and consequently made it impossible to admit this for the purpose it was designed to answer, in liquidation of the debt.

£500,000 from £1,219,092. Whatever was placed to the article of merchandise, ought to be admitted; whatever to military stores consumable, and perhaps in this moment gone and consumed, certainly not. He understood that a large part of the first, besides the second article, contained military stores and other effects consumed, or in daily consumption, and that a rejection of at least 500,000*l.* from this, would leave more than ought to be left, considering it as a balance to the debt.

£12,000. *Ships employed in England.* This article presumed upon the instantaneous bankruptcy of the Company, their leaving off trade, and selling the utensils by which such trade was carried on. The absurdity of this reasoning was too gross; but then it was a little extraordinary, that when it was attempted in order to swell the account on this column, that they should think of selling their effects in order to pay all their just debts; that the sum originally subscribed by the Proprietors, to the amount of 2,800,000*l.* was omitted. When they were stating their assets, they were persons absolutely leaving off business; when they were stating their debts, they were going on with trade.

£253,616. *Houses, &c.* The same reasoning applied to this whole article, with the addition, that if these effects should be put to sale to-morrow, they would fetch the money here asserted to be their value; but the whole article was to be rejected upon the first reasoning.

£680,509. *Military Stores.*

£789,828. *Nabob's Debt.* He knew very well that the plea of poverty in Asiatic princes must be admitted with caution. They had too much cause rather to conceal their wealth, than make an ostentatious display of their treasures; It was therefore necessary, before they determined on the ability of an Indian prince to satisfy the demand upon him, to examine his situation with attention. In contemplating that of Asoph ul Dowlah, little expectation would rise out of that view of his ability to discharge the debt he was said to owe. His reasons for his inability were these: That no later than 1779, he was necessitated, by the strong advice from the supreme Governor of Bengal, to seize upon the jaghires of his mother and his grandmother; stipends that were not only secured to them under the seal of filial duty, but guaranteed to them by the English Government itself, 600,000*l.* out of the demand of 1,400,000*l.* was paid, and left a strong instance, in the history of Indostan, of Mahometan piety, under the proper direction of Christian decency and European faith. It was but fair to suppose, that if there had been any other source of wealth within his reach, he would not himself have attempted so execrable an action, nor would the European policy have permitted it, if the money could have been procured by any other means more decent and less flagitious. They were therefore necessitated to give some credit to the representation he made of his own situation, in his letter of the 24th of February, 1780, in which he said, that "the resident had obliged him to give up every thing; that he had been obliged to stop his servants' pensions, his parents' jaghires. In the country no resources remained. Alas! (he adds) I have elephants, horses, and houses; if they will serve my friends, let them take them. In this situation I am in want of daily subsistence." Admitting this only as partially true, yet he could not but resist the attempt of placing the debt from a man so circumstanced, against a positive and undeniable debt. Besides, even setting aside the reasoning of his incapacity, a fallacy was discovered, behind which the debt so demanded was not intended to go into the Company's coffers, but to be expended

pended in keeping up troops for the defence of the province, Where then would be the affect?

£264,110. *Military Stores.*

£968,012. *Nabob of Arcot's Debt.* If any comfort was derived from this article, it should be observed it was understated. His debt was at this time above £1,500,000, and by the next ships would be a great deal more, because the longer he owed the money, the more interest gathered upon it. All the ready money that could be raised, was expended upon the service of the army. He was living a pensioner almost upon British bounty; his country laid waste, and there was not an European Nabob who would give much for this article.

£158,250. *The Debt of Tanjore.* Supposing it forthcoming, it could not be under the denomination of an affect, because it was a subsidy for the payment of the forces employed to defend the country, and he was sure the debt to be incurred by the deficiency, in case of non payment of this sum, was not carried to the other side.

£993,804. *Renters Debt.* This, he understood, was the most fallacious of all; it was an accumulation of interest upon desperate debts, due from people who existed no longer, and to be raised upon land impoverished and desolated.

£27,618. *St. Helena.* It was said that no such stock existed.

£148,003. *Military Stores.*

The total of what he had objected to was £6,780,061. This deducted from £14,312,173, there remained £7,531,112. The debt £10,342,692, add £502,174 (admitted as an arrear to the army, and must be considered as a positive debt) and £2,800,000 (what was already subscribed by the proprietors.) The debt would be £13,762,866. The deficiency upon the whole £6,231,754.

Having stated what appeared to be the real difficulties under which the Company at present laboured, and from which they would never extricate themselves, without as vigorous and as strong an interposition as was intended by the present bill, it might be necessary for those who maintained that the remedy was applicable to the disorder, also to state their ideas upon the causes of that disorder.

Three principal causes seemed to stand more forward than any other, and to which all the mischief, all the misfortunes, all the calamities that had marked the European government in India, might be attributed.

In the first place, the shameless violation of all compacts and treaties made with the native Princes in India.

2. The systematic disobedience and contempt of every order and instruction issued from Europe.

3. The intemperate thirst of aggrandizing territorial dominion in India, masking and disguising the more dangerous and intemperate lust of accumulating wealth in the coffer of the individual.

If he had ability to shew that these causes might be as distinctly traced in the inferior governments of India, and that in such governments as were within the observation of the superior control of the Supreme Council at Bengal, the most open and unqualified infraction of treaties was to be perceived; the most arrogant contempt of orders was to be observed; and the boundless desire of adding territories, for no better purposes than those he had alluded to, was to be marked. He believed no man, having so examined the inferior governments, would, when he arrived at the superior, expect to find better faith, more submission and obedience, or a greater contempt of public dominion or private wealth.

With this reasoning, he must draw the attention of the House, in the first place, to the transactions of Madras; and he should state one of the most glaring violations of a solemn treaty or compact that any history could parallel.

In the treaty with Hyder Ally, the second article runs thus: "That in case any of the contracting parties shall be attacked, they shall, from their respective countries, mutually assist each other."

In 1770, Hyder Ally wrote to the Presidency, desiring assistance, and, in his own words, a very small assistance, *only* to save appearances; but this was refused him. Here was an open, shameless violation of a solemn compact, without any excuse but that of convenience, and he knew not (such was the infatuation, want of foresight, and preparation in that government) whether even that miserable apology was offered in the condescension of the Presidency.

He was not going to insist that this breach of faith and national honour brought down upon us that great cloud of war which burst at once upon the Carnatic; or that Hyder wanted this, or the expedition to Mahè, where we drove out his troops, or the wrongs of the Nizam, to turn his arms against us. But it was to his purpose to shew, that if he wanted pretences to destroy the general tranquillity, we,

in our *imbecility* and in our *unfitness to govern*, afforded him those pretences. It was, that these pretences, for the future, by a better government, a more honourable adherence to compacts and to treaties, should not be so liberally afforded to any person, with whom they might hereafter have any transactions in India; and this, he contended, was one of the great objects of the bill, and he trusted, that in its operation, the national character for fidelity and honour was yet to be restored.

He must mention another instance: in 1766, the Company entered into a treaty with the Nizam, agreeing to pay five lacks, by instalments, for the Guntoor Circar, and that the Circar should remain in the hands of Bazalet Jung, the Nizam's brother, he being the Zemindar for the Company during the Nizam's life, or till he saw good to remove him from that situation. In three years after, the Presidency, in the full defiance and profligate contempt of every part of this solemn agreement, without the participation of the Nizam, concluded, privately, another treaty with the brother, to surrender the Circar into their hands. In consequence of this impudent transaction, the Nizam made use of a language, the only kind that was ever much respected by us in India, the language of menace. We trod back our steps, restored the brother of the Nizam, and left implanted on every mind in Hindostan a due respect for our good faith, and honourable and religious adherence to agreements of this nature.

So much for our integrity and honour. It was necessary, for his argument, at least, to gather out of a very luxuriant field, one instance, to shew the power of the direction at home over their servants in these inferior governments.

In 1775, the Company gave directions for the institution of a Committee, called a Committee of Circuits, for the purpose of visiting, ascertaining the value, and of regulating their northern possessions, under the denomination of the Northern Circars. In 1777, this Committee actually proceeded upon their duties, bound and restricted by the most positive injunction that words could convey, not to let any leases for above one year, till they heard again from Europe. In 1778, the Presidency of Madras, in direct and positive contradiction to the will of their masters, in direct and positive opposition to their orders, destroyed their institution, flung down the whole edifice they had raised for
their

their own advantage, and for the ease of the inhabitants of those districts, stopped the survey and the valuation, ordered the Zemindars down to Madras; and without these surveys and valuation to direct the agreement, and deaf to the remonstrance of the unhappy people, who knew not, when they turned their backs upon their territories, whether usurpation in their absence might not prevent their return, made the contracts with them, not for one year, enjoined and commanded by the Directors at home, not for two, nor for three, nor even for four, but for the distant period of five years.

In turning towards the third cause of our misfortune, the thirst of enlarging our power, and engaging in war for that purpose, it was necessary to state what were our motives and provocations for entering into the Rohilla war, and assisting the Vizier with our arms to subdue a country at peace with us; and to exterminate a nation with whom we had no quarrel. "He will obtain, says the President's minute, by this acquisition, a complete and a compact state; it will give *him wealth*, of which we shall partake, and security without any dangerous increase of power."

Here the motive stood undisguised. The event justified, perhaps, the rectitude, humanity, and justice of our conduct. The nation was extirpated; they were swept from the face of the earth; and the plunder, he took for granted, did not miss the intended channel.

The next object was the Mahratta war; but it was an object to which he unwillingly and reluctantly turned. It was here he was warned to tread with caution; whatever was said upon this subject, he must take care that nothing was said that might be accusatory of the Governor General. His memory must fail him, when it suggested to him, but he would not assert for fact, that there were writings extant in which that person called the Mahratta war *his war*. Without that admonition, he should certainly have attributed that war, with all its calamities, with the ruin it had brought upon the Company, the desolation with which it had covered Hindostan, to that person. He was not standing up an accuser, nor was it to his purpose, in the support of this bill, to enter into an altercation with any man, upon the spot where the first seed of that mad, ambitious, and ruinous war was first laid. Let him attribute it to Bombay, and let him exaggerate as he pleased, the consequence of Salsette and Bassien, and prove our right to them. Let him

place

place it to the ambition of Bengal, and the infraction of the treaty of Poorunder, to the miserable politics of the Supreme Government of India. Let him fix it, if he pleased, with the Directors at home, it mattered not to the argument he meant to support; *that it should not have originated any where*; that it was mad in its project, and more fit for the undertaking of an Alexander, than a company of merchants in Leadenhall-street. Such wars as these, he trusted, would be avoided, if the operations of this bill were not defeated.

He had said, that in looking at the transactions in Bengal, a more ready obedience to the Company's orders was not to be expected. To prove this, it was necessary to expose a transaction which occurred upon the appointment of Mr. Bristow to be resident at the Court of the Nabob of Oude.

In the following year, the Governor General, without alleging any blame, or charging Mr. Bristow with neglect or crime, moved for his recal, and succeeded in his motion. As soon as the Directors could express their disapprobation of Mr. Bristow's dismissal, they did so, and accompanied their censure with positive orders for his complete and full reinstatement in his former station: and this was the manner in which that order was complied with. He was reinstated with a most extraordinary diminution of his power, confined to the conduct of political negotiation, and with an exclusion and prohibition from any interference with the pecuniary engagements of Government; and this reluctance to comply at all with the letter of the Directors, and the plain disobedience to its tenor, was thus justified: that such a reinstatement would be destroying the Governor General's authority, and that the public interest must suffer by this affront put upon the situation of the Governor General. But it must be observed, that if that reasoning was true, it would better have supported the refusal to comply with the order, than the partial reinstatement of Mr. Bristow. The public had sustained its full injury by the affront to the Governor, when he was so humiliated as to send him back to his station; and therefore, why he was not restored also to the management of the pecuniary concerns, was impossible to conjecture.

The transaction relative to the Resident of Benares, marked the same spirit of contempt and disregard to the injunctions from home, as the former instance.

In 1776, it was said, that the purposes for which Mr. Fowke was appointed Resident at Benares being over, his commission should be annulled, and the expence saved. Twenty days after this, it was alledged that there was still business for a Resident, and Mr. Graham, and Mr. ——— as assistant, were appointed, and Mr. Fowke left out and put aside. The Company, upon being informed of this order, as in justice they ought, directed the reinstatement of Mr. Fowke; and censured the expensive provision for the two gentlemen, as idle and unnecessary. When this order arrived in India, it was agreed it should be suspended, upon the old ground of acquiescence and obedience, being affronting to the Governor, and consequently injurious to the Company's affairs. In the year following, a repetition of the order arrived in India, couched in terms of indignation and just anger, and then followed the mockery of obedience. Mr. Fowke was reinstated one day, and recalled the next; and Mr. Markham appointed to the court of the Rajah; and in order to shew how instrumental disobedience was to œconomy, a new appointment of an agency of boats, with a commission of 15 per cent. was made out, to recompence and reward Mr. Fowke for his disappointments.

The next example he should cite was, a mixture of disobedience and of violation of the public faith. It was easy to suppose he alluded to the unfortunate Rajah of Benares.

It might be necessary to remind their Lordships, that the zemindary, held by Cheyt Sing, was transferred by the Nabob Atoph ul Dowla to the Company; from the Company to the Rajah, upon the yearly payment of 23 lacks of rupees. His agreement run thus: *after the payment of the same, I shall receive a release, and discharge in full.* In the 9th page of the narrative these remarkable words occurred: *the lenity of Government, in relinquishing to him the free rule of his zemindary, subject to a LIMITED FINE, ought to have operated upon his fidelity.*

Soon after, (1778) the first demand was made upon him, beyond his usual and *limited fine*, for five lacks of rupees. He pleaded poverty, but paid it. The narrative said *with a very bad grace.*

In the year following, another demand was also made. He not only paid this with a bad grace, but with the impudent affectation of selling his plate and jewels. Again a demand was made upon him: he complied, with more difficulty and affectation on his part. He was contumacious.

Again

Again a repetition for keeping up troops, and God knew what. He pleaded utter incapacity, and presumed to arraign the infraction of the agreement. He was rebellious: an army was marched against him: he was arrested in his palace; and Governor Hastings fulfilled his resolution, to use his own words, of "*making him pay largely for his pardon, or of exacting a severe vengeance for his delinquency.*" Every body knew the sequel of the story, the blood that was spilt in his rescue, and the expensive military operations that followed upon it.

Such then were the disorders which had prevailed in their government of India, and such would continue to prevail, unless the strong hand of the Legislature should be stretched out with efficacy and decision. In this moment, the Government was in India. There might be those who thought it not misplaced. If that should be a general opinion, at least let them avoid the mockery of appearing to hold the reins of power at home. If the country was not ripe to consent to a complete renunciation of all control in India, erect a Government at home that should not be a mere pageant. Let them consider the distance of the two countries. Consider the rooted habit of disobedience, the systematic contempt of European rule, which he had traced and pointed out in all the separate Eastern settlements, and then, if they could, give energy to any system that did not carry with it an idea of permanency, to that which was to be lost and dissipated by the first blast of ministerial change, and to be annihilated in the animosities of contending factions.

As for the invasion of the King's prerogative by this bill, he hardly thought it necessary to treat gravely that subject, till those who raised this cry chose much more distinctly and clearly to shew that which was in reality to be taken from the Crown; that which Parliament in its imprudence assumed to do, and which was before in the executive power to perform. He owned he had another apprehension when the merits of this bill was to be discussed in this place; and he conceived that opposition was likely to rise against it upon the ground of adding to, rather than diminishing, the power of the King; and he was far from being sure, if they were to listen and incline to the nice and jealous fears of such sensitive minds, they ought not more attentively to turn to those who saw, in the distance, a possible acquisition of novel power accruing to the executive branch, at the expiration of a certain period, than to those who fancied they perceived

an infringement and diminution of a power not at this hour actually enjoyed by, or attached to, the person of the Sovereign.

The Earl of
Coventry.

The Earl of *Coventry* declared, that he was an enemy to the principles of the bill, as he considered it to be a violent attack on the rights of the people. He had come to town, he confessed, for the purpose of opposing it, therefore nothing should be wanting on his part to frustrate such a dangerous innovation, which was the most alarming attempt to subvert the constitution that he could charge his memory with. Their Lordships, he said, should remember, that it was an infraction of charters, and the chartered rights of this country. Was it not, in this view, calculated to excite general alarm amongst all the separate communities of this kingdom? Necessity had been urged as the support of its principle. How false and dangerous was the assertion! Necessity had been said to be the plea of freedom as well as of tyranny; The proposition was unfounded; the case of the Revolution had been urged as a proof of the presumption; but could any thing be so contradictory to fact? The Revolution was the effect of no hard necessity, but of the violation of a Monarch's coronation oath. Nothing was so easy as to plead necessity as a pretext for the most dangerous measures. Such necessities, if allowed to go into precedents, would authorise the most alarming violation of property and right; they would lead to a ministerial interference with the direction of the Bank, and of all the great corporate bodies of this kingdom; they would afford a pretext for the abolition of the Magna Charta, for it was a charter granted by royalty. On these accounts he was unfriendly to the present motion. He himself had the honour of belonging to a corporation; but if this bill passed, he, as well as those who were concerned with him, would tremble for their charters, as this was a downright attack on every charter in the kingdom, and consequently merited the indignation of Parliament. He could not conceive what the East-India Company had done, that they should be so suddenly stripped of their property. The noble Marquis, whose memory must be deeply impressed in the hearts of every one who had the honour of his acquaintance, would be astonished were he now alive, to find, that men who had acted always on his liberal system of politics, and who had formerly agreed to a resolution, that the influence of the Crown "had increased, was increasing, and ought to be diminished;" would be astonished,

astonished, he said, if he found that those very men acted on a system diametrically opposite; as he considered that the bill tended to disfranchise men of their property, and that in an illegal manner, without sufficient proof being produced; for that reason he would, as far as he could, oppose the bill, as he detested its principles and tendency.

Lord *Rawdon* made an apology to their Lordships, that he, Lord Rawdon. who was unaccustomed to speak, should venture to trespass on their Lordships' time and patience. But, said his Lordship, when I consider that the dearest privileges and rights of this House, and this nation, are attacked by the bill, I feel bold, and cannot resist the impulse that urges me to oppose it. His Lordship allowed, that a case might exist, in which it might be wisdom, and the duty of Parliament, to sacrifice the interests of a few to the good of the whole. He declared his full conviction of the truth of this political axiom in the strongest terms. He said, however, that it was very rarely indeed, that injustice could be good policy. He had a very great respect for the abilities of the noble Lords who had argued for the bill that was the subject of the motion before them. He meant not to say any thing disrespectful to their understandings; and far less to insinuate, that their inward sentiments did not accord with their outward expressions. For many of his Majesty's Ministers he had a great respect: the abilities, the integrity of the noble Lord who had defended the bill, he greatly respected; and the talents and uprightness of another noble Lord, who had stood forth in a very responsible situation for the good of his country, in the present juncture of affairs, both at home and abroad, he greatly admired. The talents of an honourable Secretary too, were justly an object of general admiration. But he took the liberty to admonish their Lordships to consider, that as that right honourable Secretary had not been very scrupulous as to the means by which he rose to power, so neither, it was probable, would he be very scrupulous in the exercise of it. Of the Ministry in general, he observed, that, were they men bound together by political principles, especially by what were called Whig principles, or the principles of liberty, he would not be very suspicious of their designs. But when he reflected on their former professions, and their present conduct, their former differences, and the only principle that could be supposed to unite them, he confessed his apprehensions for the safety of the State. The patronage of India was enormous. Let it farther be considered,

considered, said Lord Rawdon, that that patronage wielded a very powerful engine—an army of an hundred thousand men. As an hundred thousand is to seventeen thousand, in that proportion is the patronage of India to that of Britain. The patronage of India, with respect to shipping, and military stores, and contracts for these, was in a similar proportion. If the contracts of Government with merchants were alleged as a cause of exclusion from Parliament; and if the influence of individuals, coming home from Asia, were complained of by country gentlemen, as being likely to destroy or overpower the landed interest of this country; how much reason had these gentlemen to be alarmed, when they reflected, that to all the influence of the Crown was added, the united, the collective influence of all the Nabobs of the East? Lord Rawdon was farther of opinion, that, as the bill gave too much, so it also took too much away. It took from the influence, the legal and constitutional influence of Crown, and placed what it ravished from thence in the hands of the legislative body, where, as the History of England abundantly demonstrated, the executive power had never been lodged with safety. This was agreeable to the reasoning of Montesquieu, and to every day's experience. He hoped their Lordships would consult on the present important occasion, the independency, the influence, in the state, of the Peers, and, at the same time, their own dignity. With regard to the policy of the bill as to commerce, the advantages of it in point of interest, these were matters which he would leave to the consideration of those who were better qualified than he was to judge of them. But as to what he conceived to be the grand object, the political expediency of the bill, and its operation and effect on the British constitution, he was decidedly of opinion, that it could not fail to be ruinous and fatal; and on that ground he would never give his consent that it should be committed.

The Duke of
Manchester

The Duke of *Manchester* differed widely from the sentiments of the last noble Peer. He said, he had paid particular attention to the bill from the beginning, and found that it contained nothing which called for the general odium at present thrown out against it. It contained no principle so radically bad as to prevent their Lordships from going into a Committee. He then went into general calculations concerning the finances of the East-India Company, and went into proof, that the interposition of Parliament was

very

very necessary at this time. With respect to the fallacy of the Company's accounts, there were several articles that came under his own inspection, to which he could adduce sufficient evidence that they were by no means consonant to the sentiments of the Counsel, and to the high-toned cry of the Company relative to their flourishing condition. He then mentioned the sum of 260,687l. for the subsistence of prisoners during the war, which he did not think proper to be placed in their accounts. He said, he had done all in his power, as Ambassador at the Court of France, to recover the whole of the money alluded to, but he was afraid that there was the sum of 30,000l. which could not be recovered; however, no exertion of his should be wanting on such an occasion. With regard to the confederation mentioned by the last noble Lord, and his allusions to the right honourable gentleman with whom he had the honour to act, he declared that such arguments were altogether beyond his comprehension, for he would connect himself with no party that had not the good of the public in view, and he wished that the noble Lord would be more circumspect, before he attempted to asperse the character of any man. He knew very little of the right honourable gentleman alluded to, as he had been seldom in his company; but this he knew, that some had founded his praise, and he believed very justly, as his abilities were known and highly respected throughout all Europe. The noble Duke concluded with saying, that as it was universally allowed that nothing but decisive measures would do for India, they ought to take this into the Committee, as the only decisive measure which had been proposed.

The Earl of *Sandwich* observed, that it was allowed that something must be done for the salvation of India; and that something, he said, he conceived, would be done by the bill before them. He would confine his observations to three points; first, to the bankruptcy of the company; secondly, to the universal acknowledgment that something must be done; thirdly, to the matter of fact, that the Company had shewn themselves unfit for the government of the British possessions in Asia. When it became necessary for the Company to pay to their creditors, that they could not indeed go on any longer to pay ready money; but that they had still valuable effects, which, on an auction, would bring a valuable sum; when they said farther, unless you speedily furnish us with a sum of money to carry on our business, all must

The Earl of
Sandwich.

Princess's treads in the footsteps of the Empress *non longo intervallo*. The women are not of an inferior capacity to the men; but, where they receive an equal education with the men, rather superior to them in skill, address, and in every occupation or employment of life. Let it not, therefore, be supposed; that I speak injuriously of the sex, when I say, that Munny-Begum, from the customs of her country, was a very extraordinary governor for a Prince. The consequence was what might have been foreseen. The treasures were dissipated, and the education of the Prince totally neglected. Lord *Sandwich*, with great humour, read a report of some of the Company's servants to that purpose. "We found the Prince, said they, not of a weak capacity, but totally ignorant. He knew nothing. His Governor, Munny-Begum, had been wholly inattentive to his education; and so far from making him acquainted with men and things, that she suffered no person to come near him."

From this comic, Lord *Sandwich* passed by gradual steps, to a very tragic scene. In order to prove, and to impress on their Lordships' minds a conviction and a sense of the miseries which the hand of injustice and rapacity inflicted daily on the helpless sons of the East, he read the following letter to Mr. Hastings from the Nabob of Oude, a country equal in extent to England, superior in fertility, and not greatly inferior, after all the Company's depredations, in culture and population.

"When the knife had penetrated to the bone, and I was surrounded with such heavy distresses, that I could no longer live in expectations, I wrote you an account of my difficulties.

"The answer which I have received to it is such, that it has given me inexpressible grief and affliction. I never had the least idea or expectation from you and the Council, that you would ever have given your orders in so afflicting a manner, in which you never before wrote, and which I could not have imagined. As I am resolved to obey your orders, and directions of the Council, without any delay, as long as I live, I have, agreeably to those orders, delivered up all my private papers to him (the resident) that when he shall have examined my receipts and expences, he may take whatever remains. As I know it to be my duty to satisfy you, the Company and Council, I have not failed to obey in any instance, but requested of him that it might be done so as not to distress me in my necessary expences, there being
no

no other funds but those for the expences of mutseddies, household expences, and servants, &c. He demanded these in such a manner, that, being remediless, I was obliged to comply with what he required. He has accordingly stopped the pensions of my old servants for thirty years, whether sepoy, mutseddies, or household servants, and the expences of my family and kitchen, together with the jaghires of my grandmother, mother, and aunts, and of my brothers and dependants, which were for their support. I had raised 1300 horse, and three battalions of sepoy, to attend upon me; but, as I have no resource to support them, I have been obliged to remove the people stationed in the Mahals (districts) and to send his people (the resident's people) into the Mana's; so that I have not now one single servant about me; should I mention to what farther difficulties I have been reduced, it would lay me open to contempt."

The noble Earl in conclusion, hoped that the noble Lords would not be frightened by the speeches that were held up to their view by lawyers who came to their bar on purpose to exhibit only one side of the question; but that, recollecting the necessity of extending relief to the Gentoos, and preserving, by a decisive and liberal plan, her most valuable possessions to Great Britain, they would suffer the bill to go into a committee.

The Duke of *Richmond* and Lord Walsingham rose together, but on the Duke's saying he wished to say a few words, the noble Lord gave way. His Grace said, he would not detain the House from hearing the very valuable information on the subject of India, which he knew well the noble Lord was, above most others, able to convey. His Grace argued, that a strict adherence to justice and good faith, and the spirit of the constitution, was the very first political end they ought to have in view. If charters, according to the libel of the day, were only bits of wax appended to pieces of parchment, where was the man that could pronounce his property safe? But if his property was not safe, where was the advantage of living under, and where the obedience due to Government? A noble Lord near me, says the noble Duke, says, that the property or interest of the State, and that of the East-India Company, are embarked on board the same vessel. The property of every man, and that of the State, is embarked on board the same vessel. The property of every man is the property of the State, and the good faith and preservation of the State is the property and interest of every

every man. And as no man's property can be taken from him justly, without an equivalent, so neither can that of the East-India Company. When a turnpike road is made to run through any man's estate, or farm, an equivalent is given. So it is in the case of canals. The northern gentlemen, when a proposition was made for equalizing the Land-tax, said, 'Oh! that would be the height of injustice; the proprietors of estates in the northern parts of the kingdom purchased them under the idea that the Land-tax was to continue at the present rate.' Now, said the Duke, although I never did, and never will acquiesce in that reasoning, with regard to the Land-tax, yet it is good when applied to the charter of the East-India Company. The proprietors of India stock bought into those funds, in the faith that the charter granted to the Company two years ago, was to be preserved inviolate. Their patronage, their disposal of places, and their contracts for shipping, and other articles, were really a part of their property conveyed to them expressly by their charter. As to the alledged bankruptcy of the Company, it had been alledged indeed, but not proved. The noble Earl who affirmed that it was proved on the face of the papers produced yesterday, should recollect, that other calculations, other papers of equal authority, disproved that assertion. Indeed, it was impossible for that House to enter into those nice calculations that must be entered into before it could be determined whether the Company were bankrupts or not. It was but just that a small committee of the House should be appointed to sit, by different adjournments, to enquire into the affairs of the Company, before a commission of bankruptcy should be issued against them. After personal liberty, private property was first under the protection of the law. If the Company have committed acts that warrant a forfeiture of their charter, why not try them before a court of judicature? If they are guilty of criminal offences, let them be arraigned as criminals. The interference of the Legislature, he insisted, was, in such case, an infraction of liberty; and though some cases might warrant the interference of the Legislature, yet that this was not one of that nature.

A noble Lord (Carlisle) had said, that the bill meant not, and that he meant not, to criminate any man; but if he meant not to criminate, why inflict punishment? Accusation ought certainly to go before punishment.

As

As to encreasing the influence of the Crown, he thought it clear, that it would not have that effect, in the first place, at least. But it would throw a dangerous degree of power into the hands of the Minister, or Ministry. Of the first mover, the author of that bill, he would say but little on the present occasion. He was his relation by blood, and he had long been connected with him by political sentiment. Although he differed from him at present in politics, and could not approve his public conduct; in private life he had ever found him faithful and affectionate. But he confessed, that power begot abuse of power; and, he was unwilling to intrust an unconstitutional degree of power into the hands of any man, or set of men whatever. But however this bill might tend to increase the influence of an individual, his principal objection to it, considered in this light, arose from the dangerous innovation it made in the constitution, by confounding the powers of Government, and by giving to a branch of the legislative, a part of the executive power. That this bill placed the government of India in the hands of the Commons, and their Lordships need only recur to Holland to remark, how improper a democratic assembly is to manage the execution of public affairs. He was against the bill going into a committee, where a noble Duke, who had spoken before him, said, it might be so altered and modified, as to meet with the concurrence of the House; but, he urged, that no amendments or alterations could be effected to rectify what was in itself wrong *ab initio*; that he did not approve of the general principle. A vast continent in India was to be governed by seven Commissioners, resident in Britain, who were to transmit their orders to officers appointed in India, to carry them into execution. But he appealed to their Lordships, if orders, which were exceedingly proper at the moment they were given, might not be highly the reverse at the moment of execution. No orders were, in fact, to be implicitly obeyed; and on every trial for disobedience of orders it had always been enquired, whether such disobedience was necessary or not. He needed not to remind their Lordships of a recent transaction at Saratoga. Here it was disputed, and remained to that moment a doubt, whether General Burgoyne's orders were peremptory or discretionary; but there were men who knew the General, and knew also that the misfortunes of that expedition arose from the want of discretion. Besides, he saw nothing in the bill by which the new Commissioners were invested with powers
superior

superior to those of the old Directors; nor did he see why the power invested in the Commissioners might not as well be confided to the Directors. What is there in these Directors to make them more competent to the task of government, than those who then held the office, except it be a merit that they knew nothing of the business? This sort of office we have had experience of before; the war in Flanders, under John Duke of Marlborough, owed its numerous impediments to the mismanagement of the Commissioners who were appointed to provide for its operations. The conduct of the Court of Directors has been reprobated in almost every instance, and yet two of these very Directors were now appointed in the new commission. Two of these people, whom they wish to represent as delinquents, without establishing a single fact in proof of the charge, are now in the number of the elect to instruct their brethren in the arts in which they are accused of being so very defective. The evidence, his Grace contended, was partial and insufficient; and that it was absurd to imagine that their Lordships could derive an adequate information from a few papers laid upon the table by a member who was professedly an advocate for the bill. If a full and sufficient investigation of the Company's affairs be required, and without such full investigation it would be the height of injustice to deprive them of their property, and annihilate their charter. Why not commit it to seven or eight members of the House; to a small committee; before which alone, and not before the whole House, so complicated a detail could be examined and enquired into with effect? To excuse the violation of the Company's property it had been urged, that there were two kinds of property; one positive, and the other qualified, in which the public had a share, or were interested. But his Grace maintained, that there was no property in the kingdom but what the public had some degree of interest in; as it was only of the aggregate possessions of individuals that the public property consisted. He insisted, that the Council had laid a just and exact statement of the Company's property before their Lordships; and in the objections that had been made to it by a noble Earl, he could have wished that one circumstance had been omitted, viz. the mention of the asserted improbability of recovering a debt from the Court of France; and he could not but think it improper and impolitic in the noble Duke to say, that he was afraid they must give up 30,000*l.* whilst a negotiation, relative to that very demand, was pending;

ing ; for it could not be imagined, but that the French Ministry would take the advantage of the Ambassador's declaration ; and, in consequence of what he said, be still more inclined to dispute the Company's demand, and withhold the payment of it. He wished that their Lordships would consider the evil tendency of the bill ; and, if they considered but for a moment, he was bold enough to think, that such a measure would meet with the reprobation it deserved. He was afraid that Ministry found out their own weakness, and were resolved to fix themselves for ever by trying if Parliament would adopt such a system of reform. He was no enemy, he said, to reform, provided the objects of wisdom and of prudence were always held in view ; but he could not give his consent to this measure, because it lost sight of all those grand and primary objects. He was happy at the recollection of having been an assistant in voting " that the influence of the Crown had increased, was increasing, and ought to be diminished." He was happy at the recollection of having been connected with those men who had banished contractors, &c. from Parliament. But when he called to his remembrance those happy times, he found that a noble Marquis, who was now no more, shewed the same activity on the occasion, and supported every measure which tended to the public good ; but what would the noble Marquis have thought, how would he have been astonished, when he found, that men who had then acted from the same laudable motives, (some of whose names were subscribed to a remarkable Protest concerning the East-India Company) ; what would the noble Marquis have said, when he saw men act on principles the most diametrically opposite ? This required no comment, he said, and therefore did not deserve their Lordships' attention, as the noble Marquis's character was too well established for uniformity, to be in the least suspected of acting contrary to the general system.

The Duke of *Manchester* explained. He said, he should be happy to meet the noble Duke who spoke last, and after communicating to him his instructions, convince him that he had neither been guilty of imprudence nor impolicy in what he had said relative to the demand made by the East-India Company on the Court of France. He had only argued, that it was a fallacious statement, to take as an asset, what was only in litigation ; and, to say the best, what was doubtful in issue. He trusted that no man would believe him capable of disclosing either there or elsewhere, the confidential

The Duke of
Manchester.

sidential secrets of his embassy; but this was a public matter; a matter known by all who knew any thing of the affairs of the Company.

The Duke of Richmond.

The Duke of *Richmond*, in reply, said, all he meant was to insinuate the impolicy of touching on a matter in that House, from the discussion of which, an advantage might, and most probably would, be taken by the adversary.

The Duke of Manchester

The Duke of *Manchester* rose once more, and declared, that he had divulged nothing that ought to be kept secret, or that could give the Court of France any advantage in the discussion of the article alluded to.

Lord Walsingham.

Lord *Walsingham* observed, that after the very flattering distinction, and the very undeserved compliments that had been bestowed upon him by the noble Duke in the blue ribbon, their Lordships might be led to expect an ampler discussion of the subject before them than he was able to give it; it would certainly, therefore, be necessary for him to apologize to their Lordships for the very imperfect manner in which he should deliver his sentiments upon the most important subject that, perhaps, had ever engaged their Lordships' attention. The bill then before the House was a bill which certainly took away from the Proprietors of East-India stock, all management or interference in their own affairs. It tended, undoubtedly, to depreciate the value of their stock; because every Proprietor of that Company had certainly a right to consider the share of patronage, which he heretofore enjoyed, as a part of the rights and privileges to which he was entitled, and that no lawful advantage, which the possession of his stock gave him, was to be forfeited, without delinquency fully proved against the East-India Company. Having stated this very fully, his Lordship declared, that, admitting the necessity of the interference of Government to be apparent, that interference should be such as the constitution of this country knows, and acknowledges. If the controlling power now enjoyed by his Majesty's Ministers was not sufficient, or if the affairs of India were of such a magnitude as to require a new establishment, let there be appointed a third Secretary of State; but let the patronage of the Company remain with the Directors and Proprietors. I contend, said his Lordship, that if we touch that, we seize their property. Let this office be established, as it ought to be, under the Crown. This country can know no other executive power but that of the Crown. I hold this to be the first principle of our constitution;

tion; and when we establish any other power in the kingdom, we destroy the constitution. There is another point, my Lords, in which I differ most materially—the friends of this bill contend, that the government of India should be in this country. It is impossible, my Lords; you must govern India in India; and from the moment a contrary system is adopted, the loss of India will not be very distant. Do we not all know, my Lords, that the powers of men's minds have been called forth in India, in a very wonderful manner, by the unexpected events which have transpired in that country; but the moment you deprive the Government upon the spot from discovering and rewarding merit, the moment you fill up all offices in that country from this, those great efforts of the human mind, which have been exerted to our admiration and surprise, will appear no longer. Shall Mr. Hastings, or any other Governor General who may succeed him, be the judge of merit under his own eye; or seven men, at the distance of twelve thousand miles from the seat of action. With respect to the state of the Company's affairs, one of the reasons assigned for the present bill—I think it prosperous, all circumstances considered; nor do I see how the seven new Directors can fill their treasury any more than the twenty-four gentlemen who are to be removed. As to the mismanagement of the Company's affairs abroad, that, my Lords, is a wide field.

I profess myself an admirer, a great admirer of Mr. Hastings; but, my Lords, I am not so enthusiastic an admirer of that gentleman as to suppose, that, in the twelve years of his government, there are no parts of his conduct reprehensible. But this, my Lords, I will say, and with confidence, if that great man had been removed during the war, we should not now be disputing as to the mode by which we should govern India, because, my Lords, we should not have had India to govern. The noble Earl (Sandwich) has given your Lordships a long account of enormities committed in India, but he has totally omitted to state to your Lordships the dates of the several transactions he has mentioned. He tells you, my Lords, that Mr. Hastings, whose name, by the bye the noble Lord did not mention, though he professed to have a high opinion of him; but he tells you, my Lords, that Mr. Hastings appointed an old woman to be the guardian of the person of the Nabob of Bengal during his minority; and is represented as a strange act of absurdity, or something worse.

But, my Lords, Mr. Hastings assigned good and sufficient reasons for his choice. If a native of rank had been appointed, Mr. Hastings dreaded the influence it would give him in Bengal. If a near male relation, he feared for the Nabob's life. The Directors very warmly approved the choice, and the transaction happened in 1772. Whenever your Lordships go into the whole of Mr. Hastings's conduct, you will find those parts which now appear reprehensible, very different from what they are represented. I speak with respect of the transactions in another place; but surely your Lordships must allow, that the Reports of the Select Committee carry upon the very face of them the strongest marks of partiality. To criminate Mr. Hastings, appears the sole end of each Report; but, my Lords, has his conduct been fairly represented? I wish, on some future day, to see him at that bar, when I am sure he will recover from your Lordships a complete acquittal from all the charges, not brought, but insinuated against him. Look, my Lords, to the great actions of Mr. Hastings, and those who served under him. My Lords, the campaign in Guzerat, the capture of Ahmedabad and Basseen, the storm of Scindia's camp, and the other important events which have occurred during the Mahratta war, when the officer of Mr. Hastings's choice, General Goddard, commanded the British army, will adorn the page of history in future times. The separate army formed by Mr. Hastings to attack the dominions of Madajee Scindia; the capture of the important, and, till then, impregnable fortress of Gualior, by Colonel Popham, is an event worthy to be recorded to the latest times. My Lords, it is absurd, it is ridiculous to say Mr. Hastings was the author of the Mahratta war. It began at Bombay: it was concluded in Bengal. The peace was disapproved of at home. Mr. Hastings was instructed to seize the fittest opportunity for breaking the treaty. The noble Earl in the green ribband has said, Mr. Hastings called the Mahratta war his war. No, my Lords, he never did; but he conjured Mr. Francis and Mr. Wheeler, as they threw the responsibility upon him, from a particular period, to permit him to conduct it, and the merit of the peace is all his own. The merit of relieving the Carnatic, to which we owe the preservation of India, is all his own. Sir Eyre Coote has confessed it. The merit of inducing the Nizam to remain neuter, and of purchasing the march of Colonel Pearse's army through the Mahratta country, is all his own. The
time

time will come, when these services will be acknowledged. When your Lordships shall make the insurrection of Benares, or the state of the Vizier's country the subject of enquiry, Mr. Hastings's conduct will then appear in a very different point of view; allowances will be made for the difficulties with which the State was surrounded. We were the sovereigns of Benares, and Mr. Hastings had a right to exact military service from the zemindar. Do your Lordships mean, that under no circumstances military service is to be exacted? If so, your empire in India may be short indeed. On such a tenure, no zemindar in India ever stood. It is in proof, from the evidence of Captain Harper to the Select Committee, that Bulwant Sing, father of Cheyt Sing, always furnished his quota of military force to his sovereign in time of war, independent of the annual revenue he paid—we became the sovereign—we had a right to exact military service, and it was strictly consonant to the constitution of the Mogul empire. My Lords, if I view Mr. Hastings as a financier, how much reason shall I have to admire his conduct? When he arrived in Bengal in 1772, the Company owed, upon bond, one million three hundred thousand pounds: this debt he paid off. I respect the memories of the gentlemen who were sent to India in 1774, and died there; but unfortunate was it indeed for this country, that they so very early differed from Mr. Hastings, and carried their differences to so great a height—if they had not, Bengal would have been the first Government in the world. Can there, my Lords, be a greater proof of Mr. Hastings's knowledge of the revenues of Bengal than this? That he has actually increased them one million sterling, and preserved his own provinces in tranquillity, though war has desolated other parts of India. Let not your Lordships be carried away by idle declamation; examine into facts, and you will find that Bengal is in a flourishing situation; and that, perhaps, no country has improved so much as that has done since Mr. Hastings governed it, though he came there only two years after a destructive famine, which had swept away above a third of the inhabitants of Bengal. Peace is now completely restored; retrenchments in expence have taken place in every department; and in a very few years our situation in India will be more flourishing than ever, if we do not ruin that country by the measures adopted in this. I know no man but Mr. Hastings, who can reduce your expences, and pay off your debts in India.

He will do it, I am confident, if he is properly and constantly supported from home; and therefore I cannot approve a bill, which has for its object the removal and disgrace of so great a man, were my other objections, which are invincible, done away.

The Earl of
Derby

The Earl of *Derby* entered into a long defence of the bill. He endeavoured to obviate every objection urged against it. He stated various circumstances respecting the conduct of Governor Hastings, which he supported by long quotations, from authentic records on this subject. He depicted the miseries of distressed Nabobs, and their ruined families. Necessity, it was urged, was the cause of their miseries; and did necessity authorise such outrages on humanity? And was necessity, in the correction of these evils, to be reprobated as the foundation of this bill? Here his Lordship indulged a pathetic declamation, and he gave a detail of the transactions of Mr. Hastings with Cheyt Sing; he reprobated the conduct of the Governor General in the most pointed terms of spirited indignation; and in a recital of the various transactions in the several presidencies up from the year 1763, he exhibited the most glaring proofs of barbarity, cruelty, impolicy, and delinquency. Did not these things call for a new system? Better that we should be extirpated in India, than that we should go on as we had done for many years. The noble Earl concluded with saying, that he saw how the bill was to go; and it was an appearance which, in his mind, was most alarming to the independence of Parliament; for without referring to any particular rumour, and without mentioning or alluding to the name of any Peer, he must say, that the circumstances attending that bill, shewed that there had been an interference of a most unconstitutional kind. What else could there have been, when they saw, that after members had pledged themselves in the most sacred and unequivocal manner to the support of this bill, they should now change their opinion, and act against it? To what could such conduct be assigned, but an interference which their Lordships ought to dread more than any calamity that could be derived from the operation of this bill, admitting even that its operation should be as calamitous as it was stated to be? Better that the territories of India should for ever be lost to this country, than that an interposition should exist by which the independence of this House should be destroyed.

Lord

Lord Camden said, that he came down unsolicited, and unconnected, to deliver his candid and independent opinion on the bill. He declared himself an enemy to its principle, for it was a most violent infringement of the property of the greatest Company in the world. It, in fact, deprived them of their property; for though, under the bill, there was a specious appearance of the property being preserved for the benefit of the Company, yet, when it was considered that that property was to be put in trust, that it was to be managed by others, and that those who were to manage it, were neither to be appointed nor controlled by the proprietors, their Lordships would believe that it was in fact a deprivation of property: for if a steward, or trustee, was placed in the possession of their Lordships' rents and rights, and that steward, or trustee, was neither to be dependent on, nor to be controlled by them, would they imagine that they had any available property in their estates? It was the quality of property to be subject only to the owner: It changed its nature when he lost his authority over it. A person who had delivered his property over to the management of another, in trust, might, indeed, have a certain annual benefit from it; but he was not the independent possessor of his own property, for he could not convert it to his uses, nor take any advantage from it but his annual stipend. This bill, therefore, pronounced either a commission of bankruptcy, or of lunacy on the Company. It pronounced them to be either unable, from want of property, to proceed in their trade, or from want of mental capacity. The only argument for this violent measure was, that of necessity; a plea which had been used by every Minister, good and bad, and also by every King, for the worst and most atrocious acts that were ever perpetrated. Necessity was one of those terms which might always be used with or without meaning; but in this case nothing could be admitted as an argument but a great State necessity. Did such a necessity exist? He believed not, or, at least, it did not appear on the face of their proceedings, or on any of the grounds which had been exhibited. The Company were not proved to be in a bankrupt state. They had produced a statement of their finances. They had shewn, that by the calamities of war they had suffered a loss of several millions, in advantage of this country. They had shewn that their embarrassments were merely temporary; their creditors were not clamorous; their circumstances were not desperate. Nothing was more common

common in the contingencies of a merchant's fortune, than that, in a hard run upon his credit, he should call together his friends, expose his circumstances, and when his creditors found that his bottom was good, to give him time, and rank him in the same solid estimation as before. This was exactly the whole of the Company's case. They wanted nothing but indulgence for a short time; they exposed their books to Government for the purpose of convincing them that their credit was good; and no necessity appeared that justified the violent infringement attempted by this bill. Did there a necessity exist of another kind? Were the present conductors of the Company's affairs incapable of managing them? He said they were not proved, by any evidence that he had seen, to be incapable. Nothing had even been imputed of blame to the Court of Directors. They were acknowledged to have written their dispatches with the most sensible policy; and to have studied, pursued, and accomplished the real interests of the Company. But certain abuses were mentioned, and the conduct of Mr. Hastings was brought forward, to prove how shamefully the affairs of the Company had been administered in India. Without entering into the question of Mr. Hastings, who was, by the bye, the soul of our success in India, he asked, if, when Government interfered, they had been able to punish guilt more than the Court of Directors? He instanced the case of the persons convicted for the treatment of Lord Pigot. When those men came into the court to receive judgment, they came with their pocket books loaded with Bank notes, and prepared, with as much facility, to pay 20,000l. as they paid 1000l. Was this the instance by which the officers in India were to be taught that they were not to commit crimes with impunity? It was idle to talk of the guilt of the Court of Directors in such instances as these, when Government had, in fact, given their countenance to every measure of the Directors for many years past. Give the Court of Directors the power that is given by this bill to the seven new Directors, and try if then they will not be able to regulate the affairs of the Company in India. Free them from the control of the proprietary, and subject their dispatches to the perusal of Ministers, and you will not be opposed by all men as acting the part of violators and destroyers of rights secured by charters. In no part of this whole business did there appear any other necessity for the bill, but the necessity that Ministers must keep their places.

This

This was the only necessity which appeared, and that that was the only necessity which had given rise to the bill, appeared from one clause in it—that which gave the Minister the power of appointing to every office in India, great and small. The influence of the Crown had been curtailed by certain bills, and they required this bill to supply the place of those acts which diminished the influence; and indeed it did it in a most ample manner. He called the House to remember what pains, what efforts they had used to gain those points; and were they now to pass a bill which granted more patronage than was possessed by almost any potentate in Europe? He spoke of the Marquis of Rockingham's steady perseverance to the end in the doctrines of Whiggism, and lamented that some of those who called themselves his friends, should now favour a system so inimical to that system which it had been the labour and end of that great man's life to establish.

Earl Fitzwilliam entered at considerable length into the arguments for the bill, and to shew that the Company's finances were indeed such as to call for the immediate interference of Parliament, he enumerated a variety of objections to the statement of their affairs, pointing out the fallacies of their account, and shewing that they were not only in great and urgent necessities, but that, without the present interposition, they must be precipitated to ruin. He referred to what the noble Lord had said of the principles and purity of the Marquis of Rockingham. He paid him the warmest compliments; yet, that noble Lord was always against the unnecessary and corrupt influence of the Crown. He had constantly been for the diminution of the power of corruption; but was he an enemy to stable and permanent government? No; as he wished for order, for regulation, for peace, and all the comforts of a government soundly administered, he wished to see Administration supported by fair, public, and responsible influence. If that noble Marquis had perceived the sort of influence which was now but too apparent, he would have condemned it with more energy, with more determination, and considered it with more alarm than he could express in words. His mind, filled and actuated by the motives of Whiggism, would ill brook to see a dark and secret influence exerting itself against the independence of Parliament, and the authority of Ministers.

Lord King spoke against the bill, and, with considerable heat, demanded, if, as it was said that certain Peers were influenced

Earl Fitzwilliam.

Lord King.

influenced by secret and unavowed means, he was ranked among the number. He dared any man to say that he was dictated to in his opinion on this or upon any other occasion.

Lord Gage. Lord Gage supported the bill on the same independent ground. He had connections with no Ministers. He had received favours from none since the days of his friend the Duke of Newcastle. He had no objections to reform; but he never would consent to the infringement of public charters.

The Earl of Radnor. The Earl of Radnor considered the several arguments deduced for or against the bill, from the constitution, state, and finances of the Company; from the conduct of the Directors, the control of the proprietors, the behaviour of the servants abroad, or the state of the government of the Indian territories, to be infinitely undeserving consideration, compared with those which related to the effects the bill would have at home. The government of territory at such a distance, by a set of merchants, and they perpetually changing, was an absurdity: but, such as it was, it was carrying on, under the eye of Ministers, who, in many instances, already had a right, and in many more, at least, would have been enabled by Parliament, to interfere in political matters. But if such a government was absurd, when carried on by merchants, would it be less so, when vested in any other set of private men? Would it be less exceptionable in a constitutional view? Would it be less *imperium in imperio*? In fact, it was perfectly well known, that for reasons intelligible to every one, but which could not be pointed out there, the very intention, scope, and purport of this bill was to erect, not *imperium in imperio*, but *imperium contra imperium*. He had been an enemy to the influence of the Crown, and, as an inconspicuous individual, promoted several measures which tended to check and lessen that influence; but he would never set up another influence to counteract and balance it. He had favoured the plans which prevented the patronage of the Crown from affecting the independence of Parliament; but he never would be for issuing against the Wearer of that crown a commission of infancy, and of forming, after the models of Indostan, a British pageant of royalty and insignificance. He was a friend to the form, as well as the spirit of the constitution, and lamented the want of responsibility contrived by this bill. He wished to know why it was so framed, except that, in plain truth, the Minister who planned it, meant, by getting all this patronage, to hold

the situation, which he affects to retain by the good pleasure of the Crown, in defiance of it, without being answerable for the consequences of mismanagement or ill success. He said, the duty of the Peers was equally to defend the just rights of the Crown, and the liberties of the people. The effect of this bill would be probably fatal to the freedom of election; unquestionably so to the independence of Parliament. It would be also derogatory to the simplicity of the constitution, and the honour of the Sovereign, by investing certain of his subjects with a dignity, a lustre, and a patronage, equal to the Sovereign's; and therefore he should vote decidedly against the bill.

The Bishop of *Salisbury* rose, while Lord Mansfield was putting the question; and some Lords objected that the question was put, on which the Bishop said, he was in the judgment of the House whether he was within the strict order of their Lordships' proceedings or not; and he should abide by the decision of the noble Lord on the woolsack. On Lord Mansfield's nodding assent, the Bishop went on. He observed, that if he was on the verge of irregularity, he trusted he should obtain their Lordships' forgiveness, when they were apprised of the motive which had rendered him so tardy in rising. He had hoped that some noble Lord, whose rank, whose connections, and whose talents, gave his sentiments a weight, to which, on none of those grounds, he had the least pretensions, would have stated to their Lordships an idea, which had forcibly struck his mind in the course of this debate. He considered the bill under their Lordships' discussion, as exceptionable in many of its parts; but one of them, if not done away, as an insurmountable barrier to its being passed. The part to which he alluded was that which, in a manner, unexampled in the records of regular Parliaments, vested the nomination of the new Directors in the legislative, wresting it out of the hands of the executive branch, where the constitution placed it. This was such an infringement of the legal prerogative of the Crown as he could never consent to. On principle he revered the Crown; he admired the virtue of the Prince who wore it, and he felt the warmest gratitude for the unremitted favours which that Prince had conferred upon him. He must therefore resist the commitment, unless some Lord, high in office, would give assurance that Ministers would not oppose the amendment of that clause in the Committee. Were such an assurance given, he was ready to vote for the commitment; was it

The Bp. of
Salisbury.

with-held, the bill should have his decided negative. Three noble Lords, who had spoke with the most distinguished ability against the bill, had admitted the necessity of some regulations in the East-India Company. How were those regulations to be established, but either by a new bill, or committing the present? The advantages of the latter were obvious. He could not, therefore, but hope their Lordships would consent to the commitment, on the condition he had stipulated. It might there be so amended, so new cast, as to give satisfaction to all parties. The Bishop said farther, what he had hitherto urged, was not the only ground on which he had formed the opinion he had presumed to give; but he thought the commitment wise and proper, as a decent respect to the House of Commons, which had passed this bill by a majority of 114. Zealous for the dignity of that Assembly, of which he had the honour to be a member, he could not but feel an anxiety that it should on this, as on all occasions, preserve that dignity, and proceed with this bill, as they uniformly did with all others of such magnitude and importance, which came to their Lordships' house, so circumstanced as this bill was. He wished to alleviate, not to encrease, heats. He pretended not to know what, at that moment, was agitating elsewhere. [This expression, misapprehended, as we imagine, occasioned Lord Mansfield's saying they were to know nothing of what passed in the other House.] The Bishop proceeded, and said, that he adverted only to future consequences. He was attached to every part of the constitution. As a friend to this country, he could not but wish that such a mode of conduct might be pursued, as by committing the bill, would expunge all that was unconstitutional, amend all that was faulty, and insert such regulations as would restore to the Crown its just rights, and introduce such a temperate reform in the management of the East-India Company's affairs, as every dispassionate man must allow that the present state of the Company demanded.

The Earl of Carlisle. The Earl of *Carlisle* said, that on the question of commitment it was impossible to say what the Committee would do.

The question of commitment was put, and carried in the negative.

The Earl of Coventry. The Earl of *Coventry* then moved, that the bill be rejected. Some conversation occurred. The House divided,

Not contents	75	Proxies	20	Total	95
Contents	57	Proxies	19	Total	76

The

A. 1783. D E B A T E S.

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The following is an accurate LIST of the two Divisions.

Monday, December 15.

ON THE INDIA BILL.

It was moved to adjourn.

C O N T E N T S.

Abps. Canterbury	Earls of Cornwallis	Lords Boston
York.	Delawar	Beaulieu
Dukes of Richmond	Radnor	Walsingham
Rutland	Chatham	Camden
Brandon	Clarendon	Amherst
Chandos	Bathurst	Thurlow
Dorset	Ailesbury	Brudenel
Bridgewater	Vif. Weymouth	Grantley
Earls of Salisbury	Sackville	Rawdon —
Denbigh	Bishops of Salisbury	Sydney 69
Winchelsea	Rochester	
Chesterfield	Worcester	By Proxy.
Essex	Chester	Duke of Leeds
Doncaster	Exeter	Queensberry
Abingdon	Lincoln	Northumberland
Coventry	Litchfield and Co-	Marquis of Lothian
Galloway	ventry	Earls of Pembroke
Aberdeen	Lords Abergavenny	Stanhope
Dunmore	De Ferrars	Waldegrave
Marchmont	Percy	Darlington
Ferrars	Paget	Hillsborough
Tankerville	St. John	Vifc. Wentworth
Aylesford	Osborne	Courtenay
Harborough	Romney	Bishops of London
Macclesfield	King	Durham
Efingham	Talbot	Bangor
Brooke	Chedworth	Lords Say and Sele
Gower	Vere	Middleton
Temple	Grantham	Fortescue —
Harcourt	Scarfdale	Hawke 18

N O T C O N T E N T S.

Prince of Wales	Earls of Carlisle	Earls of Egremont
Dukes of Devonshire	Plymouth	Buckinghamshire
Portland	Scarborough	Fitzwilliam
Manchester	Jersey	Ilchester
Earls of Derby	Cholmondeley	Spencer
Suffolk	Glencairn	Mansfield
Westmoreland	Cassilis	Viscounts Hereford
Peterborough	Powis	Townshend
Stamford	Lauderdale	Stormont
Sandwich	Dartmouth	Maynard

Viscounts Hampden	Lords Sondes	Earls of Eglington
Keppel	Pelham	Roseberry
Bp. of Winchester	Vernon	Suffex
Peterborough	Cardiff	Harrington
Bp. of Oxford	Brownlow	Guildford
St. David's	Harrowby	Hardwicke
Gloucester	Foley	Fauconberg
Bristol	Loughborough	Northington
Lords Audley	Gage —	Viscount Leinster
Craven	Bagot 57	Bishops of Carlisle
Boyle	BY PROXY.	Norwich
Cadogan	Dukes of Bolton	Lords Willoughby
Monson	Marlborough	Teynham
Montfort	Gordon	Onslow
Sandys	Athol	Rivers
Ponsonby	Earls of Exeter	Bagot —
Walpole	Oxford	22

C O N T E N T S.

Peers	—	—	75
Proxies	—	—	20
			— 95

N O T C O N T E N T S.

Peers	—	—	57
Proxies	—	—	19
			— 76

Wednesday, December 17.

19

That the said BILL be rejected.

C O N T E N T S.

As before	69	Earl of Mansfield	PROXIES.	
Deduct		Viscount Stormont	As before	28
Bp. of Rochester	1	Howe	Add	
	—	Lord Grosvenor	Earl of Oxford	
	68	Milton	Lord Dacre	
Add				2
Duke of Ancaster				—
Earl of Abercorn				20
				75

N O T C O N T E N T S.

As before	57	Add	PROXIES.	
Deduct		Earl of Huntingdon	As before	22
Prince of Wales		Hertford	Deduct	
Earl of Egremont		Viscount Montagu	Earl of Oxford	
Mansfield		Lord Stawell	Hardwicke	
Viscount Stormont			Lord Rivers	
	4			3
	—			—
	53			19
				57

December 24.

His Majesty came to the House in state and passed several bills. Lord Thurlow sat as Chancellor.*

Adjourned to January 20.

January 20, 1784.

The Lord Chancellor informed the House, that he had received a letter from Sir Edward Hughes, in return to the thanks of the House, which he had communicated. The letter was read.

January 21.

The Earl of *Effingham* rose up and acquainted their Lordships that he should not think he had discharged his duty, Earl of Effingham. was he to leave the House without taking notice of what had appeared in the public prints (and which he supposed was authentic) respecting some resolutions of a very extraordinary nature, lately come to in another House. His Lordship declared himself at a loss how to act upon the occasion, whether he should immediately move their Lordships to come to some resolution, or whether it would be better to bring the matter forward on a future day, when many Lords now absent might attend; this he left for their Lordships to determine; but at the same time hoped that some noble Lord more experienced in parliamentary forms than himself, would rise up and point out to him the manner by which the proceedings alluded to, might come properly before that House. His Lordship acknowledged that he stood on very tender ground, and should be thankful to any noble Lord for his assistance upon the occasion. He thought the resolutions new and extraordinary, and calculated not only to create a dissention between the two Houses of Parliament, but to inflame the minds of the public. Before the supporters of those measures had gone farther in their career, he deemed it highly requisite to the peace of the empire, that their Lordships should take the matter into serious consideration, and come to some resolve which might tend to stop so dangerous a progress. The eyes of all Europe were now upon this country, and the dissentions and jealousies which

* A total change of Ministry had taken place before the meeting of the House on this day, for which vide Commons Debates.

distracted

distracted the Councils of late, made strange appearances abroad. His Lordship confessed that he was inadequate to the task himself, but he hoped the matter would be taken up by some more able advocate. He declared, that he could not go home with a safe conscience, unless he had thus discharged what he thought to be his duty as a Peer of the realm, at a time when the state of the politics of England so loudly called for the particular care and regard of their Lordships.

A silence prevailed for a short space of time after his Lordship sat down, and no one rising to reply,

The Chancellor put the question of adjournment for tomorrow, and the House adjourned accordingly.

January 26.

Ld. Sydney. Lord *Sydney*, one of the principal Secretaries of State, delivered the following message from his Majesty, viz.

“George R.

“His Majesty thinks proper to acquaint the House of Peers, that the two last divisions of Hessian troops, which were employed in America, in the service of Great Britain, in having arrived in the Downs, the place of their rendezvous, until the setting in of the frost in the river Weser, had made it impracticable for them to proceed immediately to the place of their final destination, his Majesty has found it unavoidably necessary to order the said troops to disembark, and to be stationed in the barracks of Hilsa, Dover, and Chatham; and at the same time has given directions, that they shall be reembarked and sent home as soon as the Weser is navigable; every necessary preparation for that purpose having, by his Majesty’s orders, been already made.

G. R.”

Ordered, “That an humble address be presented to his Majesty, to return his Majesty the thanks of this House for the gracious communication contained in his Majesty’s message to this House;” and that the same be presented to his Majesty by the Lords with white staves,

January 27.

The Earl of Effingham.

The Earl of *Effingham* rose to make an apology to the House, that he had not followed up with some motions, the few observations he troubled their Lordships with the last week. He declared he now addressed them with no other view but

to give that account of his conduct, which they were entitled to. He desired their Lordships to consider that as the constitution had drawn a line between the three branches of the legislature, it was an infringement of that constitution for any one of the branches to assume to itself any power which was vested in any other branch, yet as a short temporary heat might sometimes occasion some resolution to pass either House of Parliament, which, strictly considered, might be deemed a breach of the constitution, it belonged to the calmer and more temperate individuals to find a way to preserve the independency of that branch to which they belonged, without betraying the constitution by a criminal acquiescence.

He supposed, for instance, that their Lordships should, at any time, so far encroach on any known, fixed, and allowed privilege of the Commons, respecting grants of money, as to pass a resolution, assuming to themselves any of their privileges; would not the House of Commons naturally think they owed it to their constituents to resist such encroachments? And would not the more temperate part of this House take every opportunity of urging their Lordships to rescind such resolutions, and thereby avoid, what never can happen without danger of great inconvenience, a difference between the two Houses?

The same kind of argument, he said, would apply to the supposition of the Commons usurping judicature, or any other power not constitutionally entrusted to them. On these accounts, he said, he had resolved to bring forward some motions respecting resolutions of the Lower House, but for an event that he was informed had happened, viz. That a number of the most respectable individuals had had a separate meeting, for the purpose of preventing heats and animosities from rising to any enormous height. What the result of that meeting might be, could not be certainly known, but surely much might be hoped from it.*

His Lordship therefore concluded with saying, he hoped this would be sufficient to justify him to the House for not now bringing forward any regular propositions, but deferring till next week the motions he had intended for this day. He heartily wished that in the next week he might be equally well able to excuse himself from bringing them forward at

* A number of the country gentlemen held meetings at the St. Alban's tavern, for the purpose of mediating between the contending parties, and bringing about a general union.

all; and he sincerely hoped, the coalition so much talked of, would take place, in order to bring back gentlemen to cool reasoning, whose tempers had, for some time back, been heated, and that the union would be founded on principles extensive and beneficial to this country, and prevent him from troubling their Lordships on any future occasion.

Earl Ferrers.

Earl *Ferrers* said a few words upon the rumour without doors respecting an union, which had it not been the intention of many worthy gentlemen to endeavour to bring about, his Lordship declared his intention of moving their Lordships on that day, to have addressed his Majesty to dissolve the Parliament.

The Lord Chancellor, as soon as Lord *Ferrers* sat down, rose up and moved the question for adjournment.

January 30.

Attended to hear divine service. The sermon preached by the Bishop of Landaff.

February 3.

The Earl of Effingham.

The Earl of *Effingham* rose merely to inform the House, that he should to-morrow trouble them with a motion respecting insolvent debtors; it being a matter which he conceived of some consequence, he thought it was incumbent on him to give this notice, although his motion would only be for a Committee to take their situation into consideration, and as that was as far as he meant to proceed, he should leave it to the House, whether it was necessary to summon their Lordships or not. He likewise begged leave to observe, that he might perhaps also trouble them with a motion, which he had several times hinted at: this he would not pledge himself to do, but he thought it a subject in which the honour of that House was most materially concerned: every man in the kingdom was affected by it, and it was therefore the duty of every man to put a stop to it if in his power.

The Duke of Bridgewater.

The Duke of *Bridgewater* thinking the introduction of a new mode for relieving the insolvent debtors a matter of great importance, moved that their Lordships be summoned, which was ordered.

The Earl of Effingham.

The Earl of *Effingham* seeing the Lord Chancellor about to put the question of adjournment, declared he had not the least objection to the House being summoned; he did not apprehend

apprehend that his motion would meet with the least opposition, as it would be only for a Committee to take the subject into consideration: had he meant any resolution on it to pass the House, he certainly should have moved for their being summoned himself; it was a matter of very serious consequence, and yet the other subject which he believed he should bring forward was of a much greater consequence, and he therefore begged their Lordships would deliberate upon it, and that they might do so, he had taken this opportunity to apprize them of his intention. He perhaps ought to have been more explicit when he spoke of it first. He now informed their Lordships, that he adverted to the resolutions of the other House.

Lord Stormont expressed his astonishment at what had now fallen from the noble Earl. He was not in the House when his Lordship first expressed his intentions to their Lordships, but from the motion he heard made, he concluded the House was to be summoned on the situation of the insolvent debtors; he must therefore confess he was somewhat surprised to hear the noble Earl say he should bring on two matters of such very great importance, according to his own expression, in one day; however he should not trouble the House with any motion upon it, yet he would leave it, he would not say to their candour, that was an expression he by no means approved of, but to their justice, wisdom, and prudence, whether it would be proper to come to a determination on so very material a subject in so hasty a manner; he conceived it to be a question that would require the assistance of every member belonging to that House, and many of them, who had attended day after day, in expectation of some such motion as the noble Earl had now said it was his intention to make, and who, he was convinced, meant to deliver their sentiments upon it, were at present in the country, and it was impossible for them to attend at so short a notice; if the motions were of that consequence which the noble Earl had stated them, surely he did not treat them with that respect they deserved, by bringing them both forward in one day; besides, he would submit it to himself, whether what he had last alluded to, did not require more notice to be given, to prevent its being charged with having been brought on with precipitation.

The Earl of Effingham declared it was the farthest from his wish to bring any matter on with precipitation; he admitted that the question he had alluded to required a full house, and he thought, at this season of the year, there was

very little need of apprehending a thin one, at even a day's notice; provided it should turn out so, it would certainly then have been time enough for his Lordship to have expressed his desire of having it delayed, on finding that to be the case. It was on a subject, that to delay it any time, would be in effect delaying it altogether. With respect to bringing on two motions of such importance on one day, he would assure the noble Lord, that it was merely on conceiving there could not possibly be any debate on the first, therefore he thought there would be sufficient time for their entering upon the latter; but if any noble Lord thought otherwise, he would most readily give up the first to some future day; but the alarming situation of the kingdom made it indispensably necessary to proceed on the other as soon as possible.

Duke of
Chandos.

The Duke of *Chandos* wished the noble Earl to postpone the Insolvent Debtors business to another day. The second business was of the most immediate concern.

Lord Stormont.

Lord *Stormont* said, he by no means meant it to be delayed for any long time; but he thought putting it off till Thursday or Friday would only be giving necessary time for the attendance of many noble Lords, who might wish to deliver their sentiments upon it. He was very far from expecting a thin attendance, yet it was a motion that, in his opinion, required, and he hoped he should see, as full an assembly, whenever it came on, as ever had collected in that house. He therefore left it with the noble Earl, and every noble Lord then in the house, to determine whether it would be proper to bring it on at so little notice, or allowing proper time for summoning their Lordships,

Adjourned.

February 4.

The Earl of
Effingham.

The Earl of *Effingham*, in conformity to a previous promise on the business of the day, adverted to the situation of public affairs, in respect to the resolutions lately passed by the House of Commons. The noble Earl thought them of such magnitude in the politics of this country, and of such consequence to the empire, that he deemed it necessary, on a former day to intimate, and on the present day to bring forward, his opinion on the subject. New powers, assumed by either branches of the Legislature, were dangerous innovations on the constitution of the country, and should, by every possible means, be stopped in their outset. He had read with much care and attention, and with much regret, what passed

passed lately in another House of Parliament; and he wished for, and he hoped he should be able to accomplish, some means to stop a career of resolutions, which he imagined might, if not checked, arrive to an uncontrollable length indeed. The prerogative of the Crown, in one of its most essential privileges, the appointment of Ministers, was attacked, and a kind of new power set up. The prerogative of the Crown was a privilege in one branch of the Legislature, which he hoped he should never see trampled upon. It was his desire to soften what he had to propose to the House, and to convey the sense of the motion he had to make. At the same time that he felt this to be unavoidable, and that their suffering them to pass, without coming to some resolution respecting them, would betray an unpardonable indifference on the part of their Lordships with regard to the constitution, and perhaps endanger its existence, he was aware of the great necessity there was to avoid doing any thing rash, hasty, or violent, or that was at all likely to disturb the harmony that at present subsisted between that and the other House of Parliament. He had therefore taken time to consider of what might be the step most proper to be adopted by their Lordships on the occasion, and he flattered himself that what he should propose would not only be free from objection, but would meet with general concurrence. Before he read the motion that included the whole of what he meant to propose, he should first desire the clerk to read the act of the 21st of George III. which he did, as follows:

“An act for the establishing an agreement with the East-India Company for the payment of 400,000*l.* for the use of the public, in full discharge of all claims on the Company until March 1, 1781, in respect to their territorial acquisitions and revenues,” &c.

Section 26. “And be it farther enacted by the authority aforesaid, that during the continuance of this act, it shall not be lawful for the said United Company, or their successors, or any of their officers or servants on their account, to accept or otherwise bind the said Company, or their successors, for the payment of any bills of exchange, drawn by any of their officers or servants at any of their Presidencies in the East Indies, for any sum exceeding the sum of 300,000*l.* exclusive of certificates, to the amount of 8000*l.* to the commanders and officers of each of the Company's ships, in the space of any one year, without the consent and order first had and obtained of the Commis-

tioners of his Majesty's Treasury for the time being, or any three or more of them, or of the High Treasurer for the time being, who are hereby respectively authorised to give such consent, or to make such order thereon, as they shall judge expedient; and every acceptance or engagement made contrary to the true meaning and interest of this act, shall be null and void to all intents and purposes."

The noble Earl then desired that a resolution of the House of Lords, in the year 1704, might be read, which was in the following words :

Resolved,

" That it is unconstitutional, and contrary to law, for any one branch of the Legislature to assume to itself a right of making any resolutions which should impede or put a stop to the executive power of Government as by law established."

The noble Earl then desired the resolutions of the House of Commons to be read, which were as follows :

December 24, 1783.

Resolved,

" That the Commissioners of the Treasury ought not to give their consent to the acceptance of any bills drawn, or to be drawn, from India, until it shall be made appear to this House, that sufficient means can be provided for the payment of the same, when they respectively fall due, by a regular application of the clear effects of the Company, after discharging, in their regular course, the customs, and other sums due to the public, and the current demands upon the Company, or until this House shall otherwise direct."

January 16, 1784.

Resolved,

" (That it having been declared to be the opinion of this House, that, in the present situation of his Majesty's dominions, it is peculiarly necessary, that there should be an Administration which has the confidence of this House, and the public; and that the appointment of his Majesty's present Ministers were accompanied by circumstances new and extraordinary, and such as do not conciliate or engage the confidence of this House) the continuance of the present Ministers, in trusts of the highest importance and responsibility, is contrary to constitutional principles, and injurious to the interests of his Majesty and his people."

These

These were the resolutions, the noble Lord said, to which he called their Lordships' attention. They were of a nature highly alarming; and the first in particular was so clearly an infringement of the constitution, that they should be wanting to themselves, to the dignity of the House, to the duty which they owed to their King and country, not to take signal notice of the fact. In wording his motion, however, he had been careful to avoid any expression which might lead to violence; and he trusted the House would see the propriety of going the length which he proposed, in order to put a stop, in the present stage, to a career which he could not view without the most anxious fears.

He first meant to move, "That an attempt, in any one branch of the Legislature, to suspend the execution of law, by separately assuming to itself the direction of a discretionary power, which, by an act of Parliament, is vested in any body of men to be exercised as they shall judge expedient, is unconstitutional."

As soon as this motion was disposed of, he intended to move a second proposition, in consequence of the second resolution of the House of Commons, regarding the exercise of the royal prerogative in the appointment of his Ministers. Of this prerogative he had no doubt; and it ought to be the care of the House to preserve that prerogative as much as they would their own privileges. His second motion was, "That according to the known principles of this excellent constitution, the undoubted authority of appointing to the great offices of executive Government is solely vested in his Majesty; and that this House has every reason to place the firmest reliance in his Majesty's wisdom, in the exercise of this prerogative." This proposition, if it was carried, he would follow with a motion for an address to the Crown, grounded upon the resolution. He then entered into a warm eulogium of the present Administration in general, respecting their upright and patriotic intentions to serve their country, and rescue the constitution from the unwarrantable attacks of a faction that had their own selfish views more at heart than the good of the state. He could with pleasure enter into the characters of several of those he then had the honour to call his colleagues; but many of them being present, constrained him to deny himself that satisfaction, lest he should give offence, but had not the same restraint with respect to a right honourable friend of his, now worthily placed at the head of Administration. It was impossible

impossible for him to give any thing like an adequate idea of the transcendent virtues of that great man; he seemed formed by nature to fill with honour to himself, and profit to his country, the first offices in the State. He did not know which to prefer, the qualities of his head or heart; one singular instance of disinterestedness and public spirit he could not avoid taking notice of: circumstanced as he was, a younger brother, having only a slender fortune, and just come into Administration, he might have taken to himself, or given to any of his friends or relations, after the example of others, above 3000*l.* a year, which he nobly bestowed for the purpose of adding considerably to the Civil List. As such a bright instance of public spirit spoke its own praise, it stood in no need of any farther remarks of his.

The noble Earl concluded with moving his first proposition.

Earl Fitz-
william.

Earl *Fitzwilliam* spoke at considerable length; he said, that in a moment like the present, it became their Lordships to act with the moderation which ought to be the companion of dignity; and above all things, they ought to avoid interferences which might inflame instead of conciliating the minds of men. The resolution of the 24th of December, appeared to him in a very different point of view from that in which it had struck the noble Earl. He saw nothing alarming, nothing violent, nothing in it that ought to excite the jealousy of that House, or to provoke their interference. It was merely a piece of salutary advice, timely given to the Lords of the Treasury, on a subject which it well became the House of Commons to attend to. The motion then under consideration consequently appeared to him wholly unnecessary, and likely to disturb the harmony between the two Houses, and create a difference that could not but lead to the most unfortunate consequences. With regard to the right honourable gentleman now at the head of his Majesty's administration, he said, if his standing at the head of Administration, was to be made the ground of voting the present resolution, he must not only dissent from it on that point of consideration, but desire, likewise, not to have his name included in the list of those who were willing to subscribe to all that had been said in his favour. He considered the most general and fatal consequences as inseparable from the predicament to which the country was reduced; and for what reason all this distraction and confusion? He knew he should

be understood in asserting, that the servants of the Crown had no precedent for retaining their situation in the face of a majority of the House of Commons; that their mode of acquiring power was the only counterpart to their system of continuing it against the voice of that House and the public. Much as had been said about public confidence, his Lordship doubted it extremely. It would, in his opinion, have been strange indeed, if the first Commissioner of the Treasury had not still some share of popularity. He would take upon him to say, that those very circumstances which were most incompatible with his official situation were at the same time calculated not a little to command a general suffrage. His youth, his inexperience, his predilection for court, and seclusion from those social circles where his equals in rank and fortune and years commonly resorted, were facts which always would have their weight in this country, and with all the world. But surely these, however valuable in an individual, and whatever applause they were calculated to excite, were not the qualities chiefly wanted in the first Minister of a great and respectable state. What might create a very considerable reputation for a private gentleman under certain circumstances, would render this great officer's situation insignificant and ineffectual. What then had he yet done to give him a distinction so eminent and singular? Under what aspect did he appear to fill this important and busy sphere with superior ability and wisdom? Trace his whole political conduct from the beginning, and try it by this rule. Where were the great and meritorious things he had yet done, for which he had been so highly and strangely raised? His age, his parliamentary existence, says the noble Earl, prevent our appealing to any thing achieved by him, which can give him any title or claim to so eminent a distinction. What then has been his conduct in Parliament? Was he eager, after turning Lord North out of power, to come in under any description, and do what he could to save a sinking state? No; it was beneath him to act in any subordinate situation whatever. Was not this a most decent exhibition of those qualities which the first departments in executive Government inevitably call for, and without which no Administration can succeed in this country? It is true, his opinions against the American war were decisive; but that question he found prepared to his hand. And though he refused to act officially with the Ministry that followed, he was not idle. That war being annihilated, he determined

ained to amuse them with some other topic of popularity, He knew what would please the bulk of the people, It is to them his conduct was originally directed; but its aspect has not been uniform, The innovation in the constitution, by which he hoped to raise, on the people of this country, a popular and commanding character, did not however succeed. It still remains as an exercise on which the candidates for the confidence and support of the people, may conciliate and erect for themselves much good will. But how did he acquit himself in office? What mighty schemes of public utility do the public owe to his industry, his abilities, and his invention? He did not wish to conceal any thing which made for the right honourable gentleman. Now was the time to produce what he had done, what claims he had on the nation, and what he had done to retrieve her loss, her spirit, her credit, and her dignity. Would any of their Lordships have the hardiness to appeal to the peace which had been so ignominiously obtained, which had proved so inadequate to the people's ideas, and which had proved, as it ever would prove, the greatest blot in the glory and honour of this kingdom? Surely not any of his most extravagant abettors would, therefore, send us, for a specimen of his virtues and abilities, where they have been so sparingly exhibited.

The right honourable gentleman had been in office before now. That inglorious peace which he had achieved for this unfortunate country, Parliament condemned and censured; and then it was seen what had been done in office. Could it be forgotten by their Lordships, in what a state of confusion his particular department was at that time left? What single plan of taxation, or finance, or reform, relating to any department of State, did he produce during the few months he continued Chancellor of the Exchequer? What proofs were then made by him of a mind full of such resources as our exigencies required? What single vestige of genius, of attention to our trade with the colonies, of our connections with foreign courts, of encouraging our manufactures at home, or assisting the extension of commerce abroad, were to be found in the office of the right honourable gentleman? One would have expected to have found, in the first Minister of a great empire, other qualities than those of a doubtful or indeterminate merit.

There was, in his idea, such a trust connected with this important department, that it should be filled only by those
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not only of the most splendid abilities, but also of the most active public virtues. It was not a place on which to make experiments. The tried, the eminent, and the illustrious candidates, for so distinguished a post in the government of the empire, were so many, and so powerfully supported in their claims, that the nation was not obliged to accept the services of any one, of whose fitness and capacity there could be a doubt. But what had been the right honourable gentleman's conduct since? How had he acted in leaving the place to which, in his opinion, he had been thus prematurely raised? To whom were all the inconveniences of last year's interregnum, when the country continued for six weeks without any executive government whatever, ascribable? Had he not then discovered the same obstinate attachment to opinion in the face of Parliament, which discriminated his present conduct? And in what manner did he come into his situation, from which he receded with so much reluctance? In the manner which had been uniformly adopted by all his predecessors in that exalted sphere of action? No; his mode of assuming power was as great a novelty in the constitution as the use he made of it. He would not relate the circumstances attending the whole of this recent event, nor enumerate a variety of things connected with the fate of the first India bill. But whatever the Minister's popularity might be, few, he was well founded in asserting, would be found in any part of the country who dared to justify this sort of manœuvre, or the new and extraordinary means by which he made his way to the Treasury. Still fewer would take upon them, he hoped, to say, that he now acted either a prudent, a manly, or an open part. What Minister could the history of this country produce, who had thus held Parliament in defiance, and kept his situation in opposition to their inclination and express requisition, with whom the constitution had placed the control of his actions? What could his popularity gain by a demeanour which must eventually ruin him with many, at least of those who formerly regarded him most? The consequences of his obstinacy must inevitably be felt, and they could not but operate against him. From this dissection of character, he passed to the resolutions, which he negatived in strong terms, as expressly calculated to breed a variance between the two Houses of Parliament. For his own part, not one solid reason had come to his ear or his imagination which

could render the present motion necessary. He was ready to negative the resolutions on the principle of inexpediency, as well as of inutility; and for this plain reason, because he did not think the House of Commons had acted improperly by passing that resolution; a bill had passed that House for the better regulating the revenue and territory of the East-India Company, which their Lordships had thought proper to throw out, and yet at the same time allowing that it was very necessary some regulations should be adopted; from the time of year, it was requisite a little recess should be had, and therefore the House of Commons had taken this resolution merely that they might find the Company in no worse a situation when they met again, than when they left them; this, he believed, was the sole motive for the resolution, and the only reason they had for passing it; therefore he should not give his support to a resolution that went to convey censure, where he did not believe any due. With respect to the disposal of the Clerkship of the Pells, he rejoiced it had been given to an honourable gentleman who had laboured for the public upwards of twenty years. It was certainly well bestowed; had the right honourable gentleman taken it himself, he should have thought otherwise, as he had not served the public yet five years. Having put this very strongly to the House, his Lordship said, he was ready to give disinterestedness its due share of praise, but he saw no cause for raising the right honourable gentleman to such an eminence, in preference to every other man in the country, merely for having done an act of duty, not to have done which, would have ruined his character, and blasted it for ever.

Earl Fau-
conberg.

Earl *Fauconberg* called upon their Lordships to join him in voting for the resolution that had been moved. His Lordship said, though he was far from wishing to do any thing that should disturb the harmony that at present subsisted between the two Houses of Parliament, he found himself bound in duty to stand up and recommend it to their Lordships, to stand forth moderately, but firmly, to support the just prerogative of the Crown, against the violence and intemperance that seemed of late to have taken possession of the other House of Parliament. This, he said, they were bound to do, from motives of respect and reverence to the Crown, and from a sense of what they owed to the nation. He reminded their Lordships that they were the hereditary representatives of the people. That their seats in Parliament depended

pended not on borough jobbing, or bribery and corruption, but that they held them as their birth-rights, and therefore they were doubly bound in times of public danger to take the alarm, and act in a manner becoming their rank and becoming their character. He looked upon the resolutions lately entered into by the House of Commons, to be of a very rash and intemperate nature, more adapted to excite feuds and animosities in the nation, than to conciliate the jarring interests, and unhappy differences that had prevailed of late to an alarming degree. What must be the consequences of such hasty steps, were we to neglect the great concerns of the nation, to oblige and serve the party views, and private interests of ambitious individuals? Was our army to be disbanded, and our navy neglected? His Lordship granted, that addresses might be obtained from some corporate bodies by an undue influence; but did it prove, that many might not express the true sentiments of the members of those that compose them? He could bear testimony to several of the latter kind that he was entrusted with. There was another melancholy consequence that attended these unhappy divisions; they materially affected our public credit and commerce; he knew an individual who lately lost 30,000*l.* by the diminution of the former, and thousands of our merchants and manufacturers woefully experienced the failure of the latter.

His Lordship congratulated the House on having done themselves immortal honour by the part they had acted respecting the East-India bill, and said, they had made themselves extremely popular by having so done. This, he declared, he spoke not loosely or lightly, but upon the most indisputable authority. He said farther, that the whole nation was bound to entertain the liveliest gratitude to the Sovereign for his having dismissed from his services, Ministers whose conduct evinced designs so dangerous to the rights of individuals, and the liberties of the subjects in general. They were bound to thank their Sovereign also, for having called to the head of his councils a Minister unexampled in abilities, untainted in character, and of the purest integrity; a Minister in whom the nation at large reposed the most unlimited confidence, and whose noble and generous conduct in a late instance not only reflected the brightest lustre on his fame, but gave his country a happy presage of the good consequences ~~he was~~ likely to derive from so illustrious a character. He ~~was~~ surprised the noble Earl, of whom he had an high opinion,

nion, should have descended to use such harsh expressions against an individual, of whom all men spoke with wonder and admiration, and who could not have an opportunity to reply in his own defence.

The Duke of
Manchester

The Duke of *Manchester* expressed his regret, that a motion of the present nature should have been suggested to the House. It was a motion which in the abstract no man could doubt; but which, in its application, was by no means admissible. Much had been said of the conduct of men in power, of their disinterestedness, of their Roman virtue. He was ready to give them every praise which in justice they merited. But was that high language of encomium applicable to them in its greatest latitude? He apprehended not. A right honourable gentleman at the head of Administration had been commended for his patriotism, for his eminent attachment to oeconomy in the commutation of a public pension for a late office of equal, if not more considerable emolument. He doubted, however, if the saving to the nation by the arrangement was so great as had been represented.

His Grace said, he wished not to tear away character from any man, nor to withhold commendation, where it was justly due; but with respect to the late disposal of a patent place, the matter was not rightly understood. The money was not, as had been stated by many persons, and imagined by more, given to the public, nor ought credit to have been taken for it on any such account. The 2800*l.* went to the Civil List, and not one shilling of it came into the pockets of the public. If their Lordships would take the trouble to read the late act, they would find that all pensions, that fell in, went in aid of the Civil List. Though there was some merit therefore in the right honourable gentleman's not having himself taken the place that fell vacant, there was none for having lightened the burthen of the public, as had been stated; for in fact it was not a saving to the public, but to the Civil List, and consequently to that board, at the head of which the honourable member presided; for there was an act in being, which declared those gentlemen should not pay themselves while the Civil List was in arrears; therefore it was necessary, for their own emolument, to be as economical as possible.

He viewed the present motion as tending to divide the opposing parties, and to give rise to hostilities between the two Houses. On the present occasion, every tendency towards unanimity ought to be carefully approved. He could by

no means consider the procedure of the House of Commons in these unconstitutional and alarming aspects under which the noble Lord who spoke last, and others of their Lordships, had exhibited it. The privileges of the House of Commons were defined by the constitution. Their Lordships were the hereditary advisers of the Crown; but surely it belonged to the Commons to decide on the characters of Ministers, and on the confidence which was due to them. This was a right which they had always claimed, and which, in the present, as well as in former instances, they had exercised.

The Commons were the representatives of the great body of the people of this country. It was to them that in matters of public administration the eyes of the nation were chiefly directed; Their Lordships were not the hereditary representatives of the people; they were only the hereditary counsellors of the Crown. The House of Commons held the purse of the people; and their importance and weight in the constitution, their judgment and decision on Ministers, had always been regarded as determining their existence. He hoped, therefore, that their Lordships, by no austerities of language, by no severities of motion, or of resolution, would interrupt the harmony of Parliament, or give birth to disorders similar to those when the House of Commons had voted their Lordships useless.

The present aspect of public affairs, the domestic distractions of the country, the necessity of a national reform, and the situation of foreign matters, surely recommended unanimity and good understanding between every part of the legislative and executive branches of Government. The country of late years had been the dupe and victim of faction. It had been almost ruined by a tedious and unsuccessful war. Foreign powers still threatened us. Armaments were forming, of the destination of which we were ignorant. Tranquillity in the East Indies was not yet obtained. A peace there surely was with France; but the natives of that country were still in hostility to our interests. There were negotiations depending with the Dutch, several foreign powers were arming, and we as yet knew not with what intent; and a variety of other circumstances which rendered it very necessary that we should at this time have an Administration strong and united in themselves, and possessing the confidence and support of the people. Was this the case? Certainly not; we had an Administration too weak to hold a bold language to any power, and therefore unfit to proceed
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on any negotiation; nay, being in want of the confidence of the House of Commons, they were incapable of proceeding on the common business of the State; yet those men would not resign their situations, hurtful as their retaining them must be to the nation. These things, therefore, surely inculcated on us, in the strongest terms, the principles of union. He hoped their Lordships would pay proper attention to them, and see the impropriety of urging or adopting a motion so destructive of a general system of unanimity.

The Duke of
Richmond.

The Duke of *Richmond* viewed the late conduct of the House of Commons as extremely singular and new. It struck him as altogether unprecedented; and he could not but condemn it on that principle. Its proceedings originated in a rumour which no one could explain, which had no proof, and which only circulated, as it would seem, at random. And what did these resolutions go to? Why, they were undoubtedly intended to check the Lords of the Treasury from the exercise of powers with which they were invested by an act of the Legislature. These Lords were empowered by act of Parliament to accept what bills were remitted from India by the Company's servants, in order that the Company might not act altogether without the inspection and attention of Ministry. The House of Commons, in order to impede the natural operation of this salutary and useful power, threw this obstacle in its way, and stated it as a resolution, that the Lords of the Treasury ought not, in the present circumstances of the country, to put this power in execution. This was, he would be bold enough to say, running in the face of the Legislature, and one branch presuming to dictate to the rest; and it was not, certainly, a language which could be heard with safety in the country, or silence in that House.

It was an undoubted maxim in our constitution, that the prerogatives of the three estates were nearly equal. Would then the people of England endure from one, what ought not to be endured from another? What would be the consequence, should the Crown exert its prerogatives with regard to any of those great, popular, and constitutional questions which had been lately agitated in the other House of Parliament? Would the Crown be suffered to do that by itself, which it could only do in concert with the two other branches of the Legislature? And why, in this case, should the House of Commons be indulged in the exertion of a power which it can legally enjoy only when it acts in harmony with

his Majesty and this House? The more he contemplated the beautiful and excellent theory of our constitution, more he admired its attributes and effects. It had always, in the greatest emergencies, operated in such a manner to answer the great purpose of its institution, political liberty. For whenever any one branch of the Legislature exceeded the prescriptions to which it was originally restricted, there still remained virtue enough in the others to bring back the deviating principle to its primary influence. He frequently trusted this theory would be effectually and satisfactorily realised in the present case. This House could therefore, in his opinion, continue silent consistently to its own dignity, its character as hereditary counsel of the Crown, to interfere when either the Commons or the Lords, in the exercise of their respective functions, clashed with each other. The respectability of their Lordships, in his opinion, depended not a little on their acting in the present crisis with energy and unanimity. It was, in such times as these, they would prove themselves useful, and operative, as bodies which could never sink into insignificance, but from the want of firmness and cordiality. What then was proposed to their Lordships' consideration, but a resolution which would evince, that they did not, by any means, tamely acquiesce in any unconstitutional steps which had distinguished the late proceedings of the other House? They were called upon to deny their assent to that decision which the House of Commons had assumed by itself. They were called upon to dissent from that oblique censure which other resolutions in that House aimed at the characters of those whom they could not, and had not, dared to accuse of any crime. They were called upon to act in their own defence, by resisting nobly, and bravely themselves, the encroachments of that House, under the guidance of a powerful and violent faction. He therefore pressed them to be steady, and shew their preference to the constitution, by yielding gloriously and unanimously whatever interfered with its influence, utility, and excellence. If the other House wanted a change in the present Ministry, why did they not procure it in one of the constitutional forms that belonged to them, either by impeachment or address to the Throne, and not attempt it by such methods as they were adopting? What would be the consequence, if they were suffered to go on, he would not pretend to say; but surely every noble Lord in that House, as well as himself, must see, with anxiety, the lengths they had

had already gone, and the necessity they had made for an interference. His Grace then informed the House, that, with their indulgence, he would proceed at once to give his sentiments on the other two resolutions which the noble Earl had read, and stated, that it was his intention to bring forward; and although they were not now actually before their Lordships, yet, as they were immediately to follow, he trusted it would not be an impropriety to speak of them together. This not being objected to, he proceeded, and entered pretty largely into the defence of the present Administration, and condemned the Coalition. The character of the Minister had been depicted. It was a subject that would stand the fullest and most severe scrutiny. The abilities which distinguished him were, to say the least of them, uncommon, especially at his age. But he wished some attention had been paid to his virtues. His industry, his abstraction from every species of dissipation, his attentions to business, his frugality, his patriotism, and a variety of public and private good qualities, were objects of confidence and pride to his country, which had, even in this country of heroism, been rarely exemplified. It was to these the nation chiefly looked; and he was one of those who did not entertain a doubt that their expectations would be ultimately and completely satisfied. A noble Duke had endeavoured to take away some part of its merit by an arithmetical position, but which he confessed he did not understand; that noble Duke said, the honourable gentleman had not given this money to the public; he had only given it to the Civil List, with a view of receiving his share as First Lord of the Treasury and Chancellor of the Exchequer: allowing that to be the case, he certainly had a claim for generosity to his fellows in office, as he was contented with a small part, when he might have had the whole. But this was not the exact case, for the money was certainly given to the public; for their Lordships all very well knew that if the Civil List became incumbered, they should have the paying it, therefore oeconomy in the Civil List was in fact giving so much to the public. He was not, therefore, surprised at an attempt to tear the honourable gentleman's character to pieces, when they would not allow any credit to him for this great action. He begged pardon from the House that he should detain them only for a moment with a few words on so trifling a topic as himself. He had not the same reason for retiring from that Administration in which the peace was concluded

concluded that some others imagined they had. Neither did he thoroughly approve of the peace which under that Administration had been negotiated. He owned he had advised them to keep by each other, and he was not one who would give an advice in which he would not willingly share. He had observed the same line of conduct on this occasion. The opponents to the men in whom he deemed the affairs of Government most safe, were powerful, and by a coalition which he had always reprobated, unanimous. They could not act with the noble Lord in the blue ribband. For his own part he had made up his mind long ago on that particular, and was now decidedly of opinion, that to join with a person whose official conduct had done so much irreparable mischief, was in some shape to be a sharer of his guilt. The leaders of this formidable party had not even agreed on many of their distinguishing doctrines in politics, and while there remained a difference in fundamental articles, while a coalition took place which extended only to objects of mere temporary convenience, it could not be a union in principle. The manœuvre originated in a love of domination, and was planned by both to secure a monopoly of power; and who could say that it had not operated to that effect in a late instance? Viewing the whole resolutions as connected with these particulars, and as tending at once to justify the dignity of this House, the constitutional exercise of the Royal prerogative, and the security of property under every form by which property subsisted in this country; he trusted the House would cheerfully, unanimously and fully adopt them. For his part he could hardly conceive on what pretence any one of their Lordships could object to them. Nothing could be plainer than that something was necessary to be done. He did not wish the House to lose its temper, or to assume any language unbecoming their Lordships; but he hoped their Lordships would think with him, that the resolutions now moved were sufficiently calculated to answer all their effects.

Lord Loughborough said he should not consider the resolution then under discussion, in the blended and mixed state in which the noble Duke had thought proper to consider it; because by mingling it with other motions not before the House, their Lordships would be confused, and no distinct view could be taken of the true import of the question upon

Lord Loughborough.

which they were to decide. Having thus cleared the ground, his Lordship proceeded to investigate the resolution of the House of Commons, and to see how far it fell within the construction put upon it by the motion. He said, the better to discover this it was necessary to refer to the act of Parliament, and to consider what was the nature of the discretionary power thereby vested in the Lords of the Treasury; what was the probable extent to which the Legislature imagined it likely to be exercised, and with what view any such discretionary power had been originally given. In order to form a pretty correct idea of these points, his Lordship said, it would be necessary for such of their Lordships as remembered the passing of the act to apply to their recollection, which he doubted not would very considerably assist them, when compared with the wording of the clause itself as it stood in the act of Parliament. His Lordship declared he well remembered the passing of the bill, and the nature of the discussions that had taken place at that time. That it became necessary to allow the Treasury a discretionary power, because from the nature of the case it was impossible to ascertain the exact quantum of the amount of the bills that would be presented for acceptance in each given period of time: but in order to draw something like a line, the sum of three hundred thousand pounds was inserted, and a discretionary power was given to the Treasury, who it was designed should be enabled to authorise the Company to accept either three hundred and twenty thousand, three hundred and fifteen thousand, or three hundred and ten or five thousand, just as it might happen. This his Lordship said was clearly the intention of the Legislature, and the meaning of the clause of the act; and from such a view of the state of the discretion as it stood before the House of Commons interfered, and the actual state of the Company in reference to the bills presented for acceptance at the time the resolution was come to, it would appear as clear as noon day, that the House of Commons, so far from having interfered improperly, so far from having assumed a power to suspend acts of Parliament, so far from having arrogated and seized upon the discretion vested in the Lords of the Treasury, had done a necessary, a prudent and a wise thing when they voted the resolution in question. The resolution was neither more nor less than a hint, a piece of advice given by the

the House of Commons to the Lords of the Treasury. It was notorious, that instead of so small a number of bills having been sent over from India, as would amount to three hundred thousand pounds or thereabouts; bills to the enormous amount of millions had been sent over. This, therefore, placed the situation of the Company in a new light, and consequently altered the nature of their applications to the Lords of the Treasury. So circumstanced, would any man in his senses contend, that it had not been strictly right and perfectly prudent in the House of Commons, the holders of the purse of the nation to interfere? Was it a secret to any of their Lordships, was it a secret to any man, that the East-India Company's credit must be maintained; that the interests of the Company and the interests of the country were inseparably connected and blended? Was it not therefore strictly the duty of the House of Commons to keep a watchful eye over the Treasury in this instance? Was it not their peculiar province to control the expenditure of the public money; and ought they not in so material an instance to interfere with their advice? Having elucidated what he conceived to be the meaning of the resolution of the House of Commons, and justified it upon grounds of argument and reasoning, his Lordship said, that the House of Commons had an undoubted right to interfere with the servants of the Crown, and that to fetter Parliament with any resolutions, tending to check the free exercise of that power of control, would not only be an inconvenience which both Houses (that, as well as the other) would feel most galling and irksome, but would be attended with circumstances of considerable disadvantage to the country, by subjecting the public to very great losses by frauds and other means, that would in all probability grow into constant practice when the power of control was weakened and in a great measure removed. The House of Commons did not mean, he repeated it, to control or suspend the powers vested in the Lords Commissioners of the Treasury by act of Parliament; they only advised them not to make an indiscreet use of their power; this they certainly were fully justified in; nay, it was their duty to do it. In some despotic times the House of Commons were told that they had nothing to do with the intricate and weighty affairs of State;—their duty was only to deliberate on what was set before them: but thank God times were altered, no such language was now attempted

tempted to be held in either House since the glorious Revolution—liberty of free debate, and animadversion on the conduct of Ministers, were always the undoubted rights of both Houses of Parliament. There were numberless discretionary powers vested by acts of the Legislature and the Constitution in various branches of Government. The Board of Admiralty had many great discretionary powers vested in them; but was it not liable for abuses to the control, animadversion and inspection of Parliament? Surely that, and all others were, and he hoped always would be. Having put it in this new point of view with effect, his Lordship said he should reserve himself for the discussion of the other motions that had been opened by the noble Earl in his speech at the commencement of the debate, till they were properly before the House. He would only observe, that the precedent of 1704, was cited from a very unfortunate period of our history. At that time things were in a good deal of confusion, with a weak Government and a tottering Administration, earnestly grasping their situations, and endeavouring vainly and fruitlessly to cling to office after they had lost the confidence of Parliament, and after it had been proved to be impossible for them to carry on the necessary measures of Government in Parliament. He lamented that a set of men should persist in remaining in office when they found they did not possess the confidence of the House of Commons. He admitted the undoubted right of the Crown to name its own Ministers, but at the same time also he thought the House of Lords or Commons had an equal right to advise his Majesty to dismiss them.

It was a wise maxim in this Constitution, that the King can do no wrong; but yet it was a presumption in law that the King may be deceived, and Princes were more likely to be imposed upon than other men—upon this principle therefore, that Majesty had been deceived in his selection of the most proper and able Ministers, it was, that the Commons long before the Revolution, had addressed him for their removal whenever they have thought it advisable so to do; he doubted not the abilities of many of the present Administration, for some of whom he had the greatest esteem; but yet he thought it very ill advised for them to remain in office, after the several majorities against them, and much more so in not pointing out to their friends, the consequence that was to be apprehended by passing such

such a resolution as the present, of making a breach between the two houses of Parliament. He begged therefore their Lordships would attend to the predicament in which these resolutions put this with regard to the other House of Parliament. The dissension which so precipitant a procedure must produce, might be followed with effects too serious for his Lordship to mention. The independence of both Houses of Parliament, their consequence in the scale of the Constitution, and whatever they deemed their most valuable privileges would cease to exist, from the moment that the harmony which the Constitution had established among the several branches of the Legislature ceased to operate. The Commons might continue to send up their money bills for the assent of their Lordships. Thus the form of the Constitution would continue to have its course, while its spirit was gone, and their Lordships would serve no other purpose than an appendage to royalty.

In this light he could not help viewing the present interference of their Lordships, supposing that interference to have its full effect. It tended to establish an executive power in Government independent of Parliament. It deprived Parliament of that necessary control which the Constitution hath vested in it for a variety of ends, which could not be obtained by any other means: and it created a precedent which would, in his judgment, materially affect the dignity of the House. These were considerations which weighed much with him. He dreaded any rash and precipitate measure as not knowing where it might lead. He thought the matters in dispute between Ministers and the House of Commons might be settled without all this bustle; and he would trust in the wisdom and prudence of their Lordships to check that spirit or temper which the resolutions before them would certainly produce.

The Lord *Chancellor* then quitted the woollack. He expressed a wish that in the present distracted state of the country, and under the pressure of public business, a coalition of parties might be established. Ardently however as he desired an union, he could not think its existence eligible, except on extended, liberal and general grounds. This was the only foundation on which its permanency could be maintained.

His Lordship adverted to what had fallen from the noble Lord who had spoken last. He admitted, and was as clearly and decidedly of opinion as he was, that any branch of the
Legislature

Legislature could give a sentiment to the Treasury, or his Majesty, or his Ministers, respecting their mode of procedure. If this sentiment was a mere opinion, that opinion was to be respected and treated as such. If the late resolution of the House of Commons was to be taken up in that view, he for his own part would be frank to own that he considered it to be harmless. If however he took it up under a different aspect, if he considered it as paramount to, and intending to supersede a direct and obvious act of Parliament, he could not concur with him in sentiment. He contended that the resolution neither was in truth nor affected to be a hint or a piece of advice to the Lords of the Treasury, as to their exercise of that discretion with which they were legally vested by the 21st of the present King. This, his Lordship said, the noble and learned Lord could not have misconceived, if he had not overlooked and taken no notice whatever of the concluding words of the resolution, "or until this House shall otherwise direct." This plainly and undeniably proved, that the House of Commons literally, as the question then under the consideration of their Lordships expressed it; assumed to itself the direction of a discretionary power vested in a body of men to be exercised as they should judge expedient. His Lordship reasoned very forcibly upon this, and said, had he been a Lord of the Treasury, even though he had risked the loss of his place, he would not have obeyed the resolution of the House of Commons, and his refusal would have proceeded from a consciousness that neither branch of the Legislature, that the accordant voice of the three branches of the Legislature only; in fact, that nothing short of an act of Parliament, formally passed by the three estates of the Realm, by King, Lords and Commons, had the power in this country of suspending either a part of the Statute or any part of the common law of the kingdom. After putting this very strongly, he said he would suppose that a power similar to this was lodged in a Board of seven Commissioners constituted by act of Parliament; he should then say, if the House of Commons passed such a resolution, directing those Commissioners how to exercise a discretion the law had given them the sole control over, they would act wisely by treating the resolution with contempt and paying it no regard whatever.

His Lordship handled the resolution itself very roughly, declaring that considering it in a political or commercial point

point of view, it was drawn ignorantly and stupidly. He reprobated the resolutions lately come to by the House of Commons as the wild efforts of childish ambition. Was discretion to be substituted for a positive right? He knew that men may at different times be placed in stations not very pleasing or enviable; that to be under the necessity from motives of conscience and a love of justice in any manner to oppose the desires and views of a powerful body of men was irksome — It was not sleeping on a bed of roses; but if he had been placed in the situation of the present Lords Commissioners of the Treasury, when served with an unjustifiable and illegal mandate of any kind, he trusted he should, and always would have firmness sufficient to spurn it with the utmost contempt and disdain; he acknowledged there were many kinds of discretionary powers vested in various Boards, which were certainly under the control of Parliament; but he insisted that the power vested by the Lords Commissioners of the Treasury were so fully defined and specifically settled by the act, that no one branch of the Legislature could legally control them in the exercise of those powers; that for an abuse of them, they were liable to the jurisdiction of the ordinary courts of judicature. His Lordship adverted to an observation of the learned and noble Lord who spoke last, that if discretion in forming an Administration was allowed too great a latitude of construction, men might be raised from the lowest and most obscure stations to the first offices in the State — such as a Page of the Back Stairs, or Mr. Ramus, to be First Lord of the Treasury, and so on. This, his Lordship said was so morally impossible that it could bear no serious reasoning. It was too absurd to suppose, that any such folly could ever exist in this country. His Lordship panegyricized Mr. Pitt, and applauded his disinterestedness in giving up the Clerkship of the Pells in the manner he had done: he said he had been shabby enough he acknowledged it, to advise him to take it, as it had so fairly fallen into his hands, and he believed he should have been shabby enough to have done so himself, as other great and exalted characters had so recently set him the example; and he was so shabby as to think that there was no occasion for him to tower above his noble predecessors in office, and to aspire at higher acts of disinterestedness and spirit, but Mr. Pitt with notions of purity not only very uncommon in these degenerate days, but scarcely paralleled in the purest times.

times of Greece and Rome, had nobly preferred the public to the consideration of his own interest. His Lordship treated the conduct of the other House of Parliament with great asperity, and said it required some check. He earnestly recommended the motion to their Lordships as a matter necessary to be adopted by them, as a corrective of the wildness of that mad ambition, which by talking in a high and nonsensical tone of the dignity and honour of Parliament, persuaded men to come into measures at once childish, absurd and extravagant. He concluded with a most solemn address to the House, conjuring them never to attempt to seat their greatness and dignity above the laws, to aim no higher than to act in a manner becoming a British Senate, always to consider that they owe the same obedience to the laws that the meanest subject pays; that they are the grand and hereditary Counsellors of the Crown; the great distributors of justice; the zealous advocates and firm guardians of the rights and liberties of the people, and the steady defenders of their own honour and that of the nation!

The Earl of Mansfield.

The Earl of *Mansfield* after a short exordium said every man who was called upon to undertake a great measure ought to begin at the end; in other words, he ought to examine the consequences that would in all probability follow, before he adopted it. Thus a Roman Prætor, whenever a new proposition was made to him, used always to ask, *cui bono?* to which his Lordship said he might with propriety have added, *cui male?* For the evils that might ensue were certainly as important and as necessary to be considered as the benefits expected to be produced from it. On the present occasion, their Lordships were called upon to vote a resolution containing a self-evident proposition; before they did so, they ought to examine what was likely to be the result, and to govern their vote accordingly. So looking at the resolution before them, his Lordship said he beheld it with trembling — He never had risen to speak to a question with so much anxiety in his life — He scarce knew how to conduct himself. It had pleased his Majesty to change his Administration in the course of a session, hence great divisions in Parliament had arisen. It had on all hands been agreed, that union was a desirable thing. Nothing could be more true. He saw not by what means union was to be obtained, but this he saw most clearly, that without union the nation must be ruined. He hoped God Almighty in his goodness would send unanimity to this ill-fated country, and discover a spark that might light into a flame,

time, and thus effect our salvation from almost immediate redhibition. Would the present resolution, if passed, tend to produce it? He feared it would have a very different effect. It had been declared in the course of the debate, that there was no wish to interrupt or disturb the harmony between the two Houses. Then why vote the resolution that had been proposed? The only effect to be expected from it must be a difference between the two Houses of Parliament; and what did that naturally lead to but a dissolution of Parliament? A dissolution of Parliament was, in the present situation of affairs, utterly impracticable. They had no time to spare, they were even then at the last hour. Let my noble Lord look to the Eleventh Report of the Commissioners of Accounts, and they would see that various great and important matters urgently pressed for the immediate attention of Parliament. The ship was sinking while they were in deliberation; not a moment therefore ought to be lost. When he said this, he spoke merely from a sense of the extreme danger they were in, and not from any view of this or that Administration. There were in the present Administration many great, able and respectable characters: he wished to God the Administration had more strength. The strongest Administration must be the best; and that, if it composed of what set of men it might, should have his good wishes and support.

His Lordship having said this, reasoned upon the resolution and upon the expediency of voting it. The resolution, he said, contained a declaration, the truth which of no man living could deny—for either branch of the Legislature to attempt to suspend the execution of the law was undoubtedly unconstitutional. To what end then would their Lordships vote an abstract proposition the truth of which every body would admit? It had been stated as a ground for voting it, that the House of Commons had come to a resolution militating against a clause of the 21st of the present King. What then? A resolution of the House of Commons would not suspend the law of the land. A resolution of the House of Commons, ordering a judgment to be given in any particular manner, would not be binding in the Courts in Westminster Hall. In the case stated to the House, the resolution in question would not have been binding on the Lords of the Treasury. They would undoubtedly, had there been occasion, have exercised their discretion, and they would have acted perfectly legally in so doing. He saw therefore

no necessity in their Lordships to vote the present resolution. It could not possibly do good, and it might do harm. It might produce a difference between the two Houses, and the only thing to be done then was to dissolve the Parliament, a measure morally impracticable under the present critical circumstances. If a dissolution of Parliament were now rendered indispensable, he wished their Lordships to think a moment upon the mischiefs that would ensue. Were they prepared to disband the army and lay up the navy, to suspend all the operations of Government, and to put the country into a state of the most imminent danger? He wished to recommend these subjects to their Lordships' most serious consideration. He owned he trembled at the precipice they stood on, and wished, if possible, to awaken their caution, and to preserve them from the common ruin that threatened, if the greatest vigilance and the utmost prudence were not immediately exerted. If any person or any description of persons, had been guilty of a crime against the Constitution, let them be impeached and legally tried. No injury could arise from the exertion of constitutional means of enforcing the law of the land, but much mischief might follow their voting a resolution like that now under consideration. Let their Lordships recollect that what they said in debate might go forth to the world and produce ill effects. What passed in Parliament they all knew was repeated without doors, often misrepresented, and generally, nay almost always in some particulars exaggerated and mis-stated. For all these reasons his Lordship declared he wished the motion either withdrawn or got rid of without taking the sense of the House upon it. He knew not whether he had best endeavour to dispose of it by moving to adjourn or give it his negative. He desired however to have it understood, that his objection went to that part of it stated in the words, "That this House do now resolve;" because he was against the coming to any such resolution at that time.

The Earl of *Coventry*. The Earl of *Coventry* was in favour of the motion; he wished something could be done to put an end to these violent divisions; how was it possible for Majesty to act or know which was the sense of the people when the numbers were so near? Was he to advise, he should wish the House of Commons to pass the supplies and mutiny bill as soon as possible, and the members being sent back to their constituents, by their return it might be determined which was the sense of the kingdom at large; but should we go on in the present

present manner, ruin must ensue. Good God! exclaimed his Lordship, are we to be left without an army, are our coasts to be left open to the enemy and our ships to their mercy unprotected? the idea is shocking; let us therefore endeavour to prevent it.

Lord Viscount *Stormont* next rose. He admitted the truth of the motion under the consideration of their Lordships, but could view it in no favourable light as to its tendencies and end. He thought it might have been spared, at a period when moderation and unanimity were so indispensably requisite for the conduct of public business, and the legislative concerns of the country. He could see no good which, though it were adopted, could result from it, and agreed perfectly in opinion with the noble earl with whom he had the happiness to be nearly related, and who had delivered his sentiments with so much perspicuity and energy on the subject. Admitting therefore the truth of the motion in its abstract state, but rejecting it under the idea of a resolution of the House, he would not enlarge on its circumstances, but direct his attention more immediately to its consequences, and in particular to the two other resolutions of which it was intended to form the basis. No one, said he, respects or venerates the constitution of this country more than I do. I admire it in all its aspects. I consider it as the most fitly framed for supporting and extending the principles of civil liberty. But in what does this distinguished aptitude consist, and what are those circumstances which maintain its existence? The constitution of this country is different from all others by the balance of its authorities, by the mixture of its powers. In simple monarchies these prerogatives are united in one object. In this they are divided amongst various bodies. It is to this admirable distribution and nice adjustment of authority that we owe all those privileges, and enjoy all that freedom, which render us so distinguished in the history of nations. The constitution of this country however has marked and defined the various rights and functions of every branch of the legislative and executive government. It has carefully pointed out where they should properly interpose in the correction of each other, and has suggested the safe and legal methods by which such interferences are to be conducted.

Lord Viscount
Stormont.

No person respects the legal prerogative of Majesty more than I do. My veneration for the Constitution, my character

rafter as a member of this House, the benevolence of my Sovereign, and my oaths of allegiance, all concur to attach me to his person and to his government. One principle then admitted by all parties is, that it is the prerogative of his Majesty to elect his own Ministers. This is a power which our constitution has placed in the hands of the Crown. On this point there is no dispute. But with respect to the exercise of it, with respect to the expediency of its exertion in every instance, there may be grounds of doubt which render it a point of nice discussion.

In every mixed government such as ours, which depended on the supporting a nice balance and a proper connection between its various parts, the existence of a proper understanding between the legislative and the executive powers was absolutely necessary. It was this only which could give it unanimity, efficacy, and energy. When there was a rupture between these branches of government, every thing must of course be divided, and the Constitution of course must fall.

This circumstance, therefore, surely rendered the exercise of the prerogative in every supposable case a point of nice judgment and choice. In France, the King chose his Ministers independent of all references to the sentiment of his subjects, or the opinions of the inferior branches of the Legislature. In a simple monarchy this was admissible, and attended with less danger than in a mixed, because the will of the Sovereign rises superior to every obstruction which in more complex systems destroy both the energy and efficacy of Government. This principle, however, was neither to be admitted nor practised on in this country. Though the prerogative of his Majesty to elect his own Ministers is indisputable and defined, yet it ought surely to be determined and regulated by certain deferences to the sentiments of both Houses of Parliament, and of the public. It is on this prudent exercise of prerogative that that confidence can alone be established which is necessary to give energy to the functions of Government in this country. In other countries, and under despotic systems of Administration, force may supply the want of confidence, by producing an unanimity of sentiments and co-operation; but in this a mutual respect to opinion is absolutely necessary to its being: for real confidence is a plant of spontaneous growth, which must rise of itself, and cannot be compelled into existence.

Nothing can therefore be more absurd than to assert, that his Majesty, from capricious choice, or in direct insult and
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avowed opposition to the sentiments of Parliament, or of his people, can appoint an Administration for the purposes of Government. This may be tolerated in other countries. In France, Lewis the Thirteenth elected a Minister because he had the singular talent of collecting favourite birds, and in mingling in his favourite, though trivial, amusements. At present, in that country, the choice is not always directed by merit, but frequently by the caprice and whim of the Sovereign. In this kingdom, at an unformed period of government, a Duke of Buckingham had been elected Minister of the country by one of our monarchs because he wore fine clothes. But will any person, the greatest admirer, the fondest partizan of royal privilege assert, that the conduct of that country, or the practice of these times, is applicable to the present, or ought to define and regulate the exercise of the prerogative? I am satisfied there is no person who will. To affirm, therefore, that his Majesty may call into ministerial office whom he pleases; that he may make the pages of the back-stairs Ministers, is an unconstitutional doctrine, and a case which, in deference to the sentiments of the Sovereign, and in respect to the government of this country, ought not to be supposed.

But though such are the spirit and maxims of our Government, still a Ministry may be called into office in such a manner as may not recommend them to the confidence of either, or both Houses of Parliament. In such a case, what line ought the legislative branch of Government constitutionally to pursue? Is an interference of Parliament in such an instance altogether improper? By no means. What is and has been the conduct of Parliament in similar examples, when the boundaries of the prerogative were as fully admitted, and as accurately defined? It is allowed on all hands, that the making war is one of the distinct privileges of the Crown. But has Parliament never interfered in the exercise of this prerogative? Quite the reverse. There are various examples to the contrary in history. In the reign of King William, that great epoch of British liberty, an address was presented from the House of Commons to his Majesty, signifying, to be sure, in very soft terms, their willingness to concur in a war against the French. Did this illustrious Sovereign, or his Ministers, treat this address with indignity? By no means. He returned an answer to it immediately, expressive of his happiness in the notified concurrence of his Commons in the war,
and

and signifying his intention of prosecuting it. Various other instances might be quoted to the same effect. In every exertion of the executive government, the judgment of both, or either House of Parliament, is admissible, is authorized, and has obtained.

With respect to the election of Ministers, there have been frequent examples and precedents of the interference of Parliament; and what has been the effect of them on his Majesty in regard to the retention or dismissal of Ministers. There are, I believe, no instances from the æra of the Revolution in which an Administration has survived the reprobation of Parliament. In general this circumstance has operated so powerfully either on their sentiments of delicacy, or of public spirit, as to induce or compel them to resign their charge. A great, an able statesman, (Sir R. Walpole) who had conducted the business of this country for many years, on finding that he had lost the confidence of the House of Commons, retired from office with proper delicacy, and affirmed, with a becoming dignity of spirit, that he would never enter the walls of it any more. Another distinguished Minister, who possessed the most brilliant talents, who united all the elegancies of Greece and Rome in himself, had retired from office on similar circumstances of disapprobation. A noble Lord (Lord North) with whom he had for some time been connected in office, whose abilities he respected, whose virtues and whose friendship he esteemed and venerated, had even gone out of office on the appearance of a distrust of his abilities. That noble Lord did not wait for a direct decision on his political and ministerial conduct; he did not press the House into a discussion of such nice and delicate considerations, but retired from office because a majority of nine had only appeared on a trying question in his favour.

These circumstances therefore placed the point beyond all doubt, that Parliament had an unquestionable right to decide on the exercise of his Majesty's prerogative on the appointment of an Administration, and on the character of his Ministers. From these instances of parliamentary interposition, and from the conduct of Ministers in similar circumstances, what then might naturally have been expected from Administration on the late conduct of the House of Commons? I must for my own share confess, that I could not have conceived that they could have remained in office in contradiction to the maxims of the Constitution,

stitution, and the example of preceding Administrations. It is my opinion that their conduct is unwarrantable, and tends not only to introduce division in Parliament, but to subvert the Constitution of the country.

In the present situation of affairs, what good can be expected from a Ministry so constituted, and existing under such circumstances? Can they possibly act with energy or with effect? Like a snake that has received a wound, they may creep forward for a little, but they can never move or operate with proper dignity or influence.

I cannot on these accounts see the necessity to enter into the expedencies of the motions prepared by the noble Lord, and now under consideration. To what end can they contribute? To me they seem to serve no other purpose than to strew the tombs of the present Administration with flowers.

It is impossible for me therefore to conceive that it will either contribute to your Lordships' dignity, or that it will support the prerogative of the Crown, to adopt the motions under discussion. It is impossible that, in the present situation of affairs, the present Ministers can act, or can be retained in office. Is it then safe for your Lordships to commit your own dignity, to commit the dignity of the Crown, to so dangerous an issue, by hazarding the adoption of motions, which, though carried, must be ultimately ineffectual? To me it seems equally improper and dangerous.

But I now come to touch on a point which called me up, and which I cannot pass over in silence. A noble Lord has talked of a dissolution of Parliament. He has stated this circumstance as a measure of expediency at the present crisis, I hope there is no such dangerous intention in a distracted Administration. After the strong and authorised assurances to the contrary by an honourable member of the House, I cannot imagine that any of the present Ministers are so lost to a sense of veracity and of public welfare, to advise a measure of so dangerous a tendency. The noble Lord (Lord Coventry) has spoke of the hazards of a disbanded army; but by what means can these evils be more effectually called into existence than by the dissolution of Parliament, at a period when the mutiny act must expire? I hope there is no person so hardy as to suggest such an advice to the Sovereign at this crisis. If there be, he will be answerable to his own noble nature, to his King, his country, his family, and his God.

Lord Sydney.

Lord *Sydney* said, that no noble Lord was more anxious to see a general union of all the abilities and strength of the empire in the present most difficult crisis than he was ; and he was sensible that if a plan could be suggested by which this could be effected, the noble persons with whom he had the honour to act would not stand in the way of such an union. They would not, on account of any personal views, be an obstacle to the formation of a Ministry, which should be the means of quieting the dissensions of Parliament, and restoring harmony to the country. If there was any thing in the late resolution of the House of Commons which did assume a power over the provisions of an act of Parliament, it became their Lordships to investigate such resolution, and to decide upon it without delay. It was natural for him to have the utmost respect for an assembly of which he had been so long a member, and which he had so lately left ; but there was a consideration superior to every other in his mind, which was attachment to the Constitution ; and if the Constitution was infringed, or if it was trenched on, they ought, without a moment's delay, to take such steps as their wisdom might recommend to prevent the consequences.

The proposition of the noble Earl was declared, even by those who were anxious to object to it, to be a truism ; and on the other hand it was acknowledged, that any resolution of the House of Commons, tending to prevent the operation of a statute, would be nugatory, that no body of men invested with discretionary powers under an act of Parliament would pay respect to a resolution of any one branch of the Legislature suspending the law. If this was the case, where was the delicacy of coming to the resolution which the noble Earl had moved ? He could not conceive that any ill consequences could possibly arise from this proceeding ; or if they did, not on their heads, but on the heads of those with whom the matter originated, were the consequences to fall. In the course of the debate, some notice had been taken of a transaction which did infinite honour to the right honourable gentleman who was at the head of his Majesty's Treasury ; and pains had been used to take from the merit of that transaction, by endeavouring to shew that his conduct in the application of that security was influenced by personal motives. He did not expect indeed that any noble Lord would have used this sort of argument.

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The character of that right honourable gentleman was high and respectable; and he assured the House, that in no instance could it be more truly elevated than in that; and the noble Duke, who had stated that the Clerkship of the Pells was given to Colonel Barré, was egregiously misinformed in regard to the matter, if he thought that there was by this management no saving to the public, but that the 3200*l.* was distributed among the officers of State.

The Duke of *Manchester* explained what he really had said. He had brought no charge against the right honourable gentleman; it was not the practice of his nature to slander honourable men; but he had said, that when a matter of duty was elevated into a matter of praise, it was right to investigate the grounds on which it stood, and it was certain that as the pensions on the civil list were the first paid, the deficiencies, if any there were, fell on the officers of State; so that by this means, the sum which had been mentioned came into the course of payment, for the right honourable gentleman and his colleagues.

Lord Sydney explained.

Earl *Fitzwilliam* said, that he was not likely to throw obloquy on any man; but surely in speaking of this transaction it was fair to say that it was not an action of peculiar, much less of exalted, merit. It was a transaction of duty. It would have been unmeritorious in the right honourable gentleman to have acted otherwise; but at the same time it was surely a matter of becoming praise when a man in these times did discharge his duty.

Lord *Loughborough* said, that surely there was nothing else to be expected than that when the purity of a public character was brought up as an argument, the foundation of that argument should be questioned.

Earl *Gower* said he would deliver his sentiments on the question in a double capacity, as a Minister and a member of the House. As a Minister he would declare that nothing in office, or connected with it, should, for his part, prove an obstacle against such a Ministry as the circumstances of the country required. He was also ready to allow that an Administration of strength, stability, and cordiality, was never more wanted than now: but while he said this, it must also be observed, that as a member of the House, he was prepared to admit the resolutions proposed, as they were framed, in his opinion, to prevent one branch of the Legislature from encroaching on another. He cer-

tainly thought this the tendency of the resolutions in the House of Commons, and this appeared to his Lordship the only way of correcting them.

Ld. Loughborough.

Lord *Loughborough*, after stating some particulars relating to the first motion, owned that the second motion in which the prerogative of the Crown to appoint its own Ministers was asserted, stated a truism which no man who understood the nature of our Constitution would deny, which he was not by any means disposed to dispute. It ought at the same time not to be forgotten, that the intention of investing the Crown with a power thus ample and interesting, had an immediate eye to the public benefit; for while the King enjoyed the prerogative of chusing his own servants, it never could be supposed that an attention would not be paid to the confidence of Parliament. The second part of the motion, however, he thought more exceptionable, as it went to an affirmation which set that House in direct opposition to the House of Commons. That House had come unanimously to a resolution which affirmed that the arduous circumstances of the country required a firm, efficient, extended, and united Administration which should have the confidence of Parliament, and put an end to the distractions of the public. This resolution was not carried by nine, but was come to without a division. It was therefore the literal opinion of the House; and what did it mean? Did it not amount to this, that such an Administration did not at present exist; that the choice of Majesty had not settled on a Ministry possessed of these qualifications? Therefore a declaration of their Lordships to this purpose was a direct contradiction to one of the other House, and that to one of a resolution passed unanimously. Could it be denied that this was the construction of the resolution of Monday last? It was not in the affirmative indeed, but its evident import was, that the present was not a firm, was not an efficient, was not an extended, was not an united Administration. It was not an Administration which possessed the confidence of that House, or which was calculated in their opinion to put an end to the divisions and distractions of the country. The House were called upon to come to a resolution which should speak a contrary language, and that without having had any conference with the other House; without having learnt what were their reasons and views; nay, without having had notice of such a motion being to be made. Their Lord-

Lordships were summoned indeed, but not on this motion ; for it was the general understanding of noble Lords, that the business to be brought on that day, was a motion for the relief of insolvent debtors ; and a motion for the relief of insolvent debtors turned out to be a motion for the support of the present Ministers.

The Earl of *Effingham* said, that so far from their having had no intimation of the proceeding which he had agitated, they had had an advertisement of a full fortnight, for he had mentioned that he should bring on the question. The Earl of Effingham.

The Duke of *Richmond* said, that the resolutions of the House of Commons by no means proved, that the authors of these resolutions were likely to possess enough of the confidence of that House to form an efficient Ministry, when their majority was but eight. The D. of Richmond.

Lord *Loughborough* asked his Grace what then must be the quality of that Administration which had the unanimous voice of the House of Commons against them ? Ld. Loughborough.

The House then divided on the first motion ;

Contents 79 ; Proxies 21. Not Contents 44 ; Proxies 9.
—Majority 47.

The Earl of *Effingham* then moved his second proposition, which was carried without a division. The Earl then moved for an address to the Throne founded on this resolution, and this motion being also carried, a Committee was appointed to prepare the address, which they reported, and the same being read, it was adopted, and was as follows :

To the KING.

“ WE your Majesty’s most dutiful and loyal subjects, the Lords Spiritual and Temporal, in Parliament assembled, acknowledge, with great satisfaction, the wisdom of our happy Constitution which places in your Majesty’s hands the undoubted authority of appointing to all the great offices of executive government. We have the firmest reliance in your Majesty’s known wisdom and paternal goodness, that you will be anxious to call into and continue in your service, men the most deserving of the confidence of the Parliament and the public in general.

“ In this confidence, we beg leave to approach your Majesty with our most earnest assurances, that we will, upon all occasions, support your Majesty in the just exercise of those prerogatives which the wisdom of the law has

entrusted to your Majesty, for the preservation of our lives and properties, and upon the due and uninterrupted exercise of which must depend the blessings which the people derive from the best of all forms of Government."

February 6.

The House went up to St. James's and presented their address to the Throne.

To which his Majesty was pleased to return the following most gracious answer :

" My Lords,

" I thank you for this dutiful and loyal address ; and I desire you will rest assured that I have no object in the choice of Ministers, but to call into my service men the most deserving of the confidence of my Parliament, and of the public in general.

" I cannot too often repeat my assurances, that my constant study, in the exercise of every prerogative entrusted to me by the Constitution, is to employ it for the welfare of my people."

February 19

The Earl of
Effingham.

The Earl of *Effingham* drew the attention of the House to the animadversions and proceedings which had been had in the other House, in consequence of the resolutions that they had made on the 4th instant. The noble Earl examined the Reports of the Committee appointed to search the journals of Parliament for their usage, and in order to shew that the precedents which had been brought forward did not apply to the case of the 24th of December last, he related the history of almost every one of the precedents. He did not mean, he said, to desire their Lordships to come to any resolution whatever on the matter ; but as it had been stated that the resolution of the 24th of December was merely admonitory, and not intended to control the exercise of a discretionary power, he might be allowed to say, that the resolution was clothed in very ambiguous terms, and by no means conveyed that meaning. He could assure the House, that it was not his meaning to take any step which could give just cause of complaint, or of suspicion to the other ; and what he had already suggested, he conceived to be necessary to the maintenance of the constitutional authority of Parliament.

Earl

Earl *Bathurst* then, on the order of the day being called, Earl Bathurst. said, that he had presumed to move for summoning their Lordships, with the intention of submitting to their consideration a motion, grounded upon the Reports of the Commissioners appointed to examine the public accounts; but as it was suggested that it might be proper just to state the subject on which he meant to draw their Lordships' observation, he would beg leave to postpone the motion, to give their Lordships time to look into those Reports. The Commissioners deserved the most grateful acknowledgments from their country for their labour: they presented to the view of serious men the most alarming and important truths; and he thought it their Lordships' indispensable duty to go instantly into the consideration of certain facts which they recommended to the notice of Parliament. He concluded with moving to discharge the order on their books, and to move for their Lordships to be summoned on Wednesday next.

Earl *Gower* said, he would agree with the noble Earl that Earl Gower there were matters in the Reports of the Commissioners of public accounts which demanded, and called for their Lordships' most immediate attention; and he submitted to the noble Earl, whether an earlier day might not be taken. He mentioned Monday; and the motion was amended to Monday.

Lord Viscount *Stormont* said, he was not present when the Lord Visc. Stormont. noble Earl first moved for their Lordships to be summoned: he agreed with him that the Commissioners deserved every thing from their country; and that there were many most important topics in their Reports. He wished the noble Earl would be good enough to point out the particular topics on which he meant to move their Lordships. He knew that no noble Peer was bound to state the subject matter of a motion which he intended to make; but they, by common consent and general practice, did so, because it was found to be convenient in facilitating the discussion.

Earl *Bathurst* said, he could not at once say what was to Earl Bathurst. be the express motion which he might make; but every one who had heard what a noble and learned Lord, the pillar and ornament of his country, had said on a former day, must know that he meant some of the important topics in the Eighth, Tenth, and Eleventh Reports.

Lord Viscount *Stormont* said, he had undoubtedly, as well Lord Visc. Stormont. as every other Peer, read those Reports with the accuracy and seriousness that they merited; and they contained so many important considerations, that he professed he could not fix
on

on those which the noble Earl might have in contemplation; and he therefore still presumed to ask the noble Lord what was the general tendency of his motion?

Earl Bathurst.

Earl *Bathurst* assured the noble Viscount, that he would be happy to give him the information, if he knew the extent of his motions. What he might now think would be his motion, might not be so when he came to peruse the Reports again. Other noble Lords might suggest other ideas to him. It might be taken into abler hands than his: a matter which he flattered himself would be the case. In the mean time he said, he could not truly give the House that information which he could desire.

Earl Temple.

Earl *Temple* wished it was in the power of the noble Earl to lead their ideas to the subject which he meant particularly to embrace; it would not only facilitate discussion, but it might prevent suspicions from arising that there was any thing intended in the motion which touched on the privileges of the other House.

Earl Bathurst.

Earl *Bathurst* said, there was nothing which he would at all times be so eager to avoid as the discussion of a question which might give an alarm to the other House. He knew the dreadful consequences of a division, and he would never be the man to move any thing that should interrupt the harmony that ought to subsist between them. Each would hold its privileges in a greater and more extensive point of view than the other would condescend to admit, and it was proper that the points of privilege between them should never be canvassed. So much for quieting this suspicion; but as to the other point, he assured the noble Earl he could not inform him. The motion which he intended to make this day might not be his motion on Monday.

Earl Temple.

Earl *Temple* still wished he would point out the particular passages of the Reports to which he would wish to draw their Lordships' attention.

The Earl of Carlisle.

The Earl of *Carlisle* said it was easy to comprehend the topics which the noble Earl had in view; there was no occasion to be more explicit.

The motion for the House to be summoned on Monday then passed.

February 23.

Earl Bathurst deferred his motion till that day se'nnight.

March 1.

Earl Bathurst again deferred his motion.

March

March 11.

The Royal assent was given, by commission, to eleven public and five private bills. The Commissioners were, the Archbishop of Canterbury, Earl Mansfield, and the Marquis of Carmarthen.

March 23.

On a motion to print the bill for the better prevention of Bribery at Elections of Members of Parliament, the Earl of *Mansfield* left the woolfack, and addressed the House on the subject of the bill. He said he was glad to receive a motion to have it printed, because it was a bill upon a subject of importance, and upon a subject that ought to be fully understood, especially as the country, if report spoke truly, was upon the eve of a general election. To the principle of the bill he had no objection, because it did no more than declare that to be law which was law already. It did not therefore, in his mind, go too far in its principle, but he had strong objections to the passing the bill, and those objections rested altogether on there being no necessity for any such statute. By the common law of the land, and by a variety of statute laws, the crime of bribery was clearly and sufficiently ascertained; their titles and their preambles ran pretty much alike in terms, to the terms of the title and preamble of the present bill; for which reason every bill brought in avowedly to prescribe new preventives, and to oppose new impediments to bribery, tended rather to narrow and contract the law against bribery, than to enlarge and enforce it. He gave the author of the present bill full credit for his good intention; he had no doubt but he meant well; his design, however, was fruitless, and could not answer the end it aimed at. The law was sufficiently extensive already, and it had better remain as it was, than be weakened, as it must unavoidably be, by the alteration proposed. His Lordship, after some more general observations, made a few particular remarks on the bill in question, tending to shew that it was more likely to open a door to bribery than to strengthen the bars to it already provided. He pointed out how liable the part of the bill, allowing voters to be paid for their loss of time, was to fraud and abuse. The vague manner in which this passage was worded, invited imposition, and countenanced corruption. Men's time was a matter of great difficulty to appreciate. A minute might be of more value to some than whole hours

Earl of
Mansfield

to others. Under the idea, therefore, of paying for the time of voters, every purpose of bribery might be effectually answered. In order to shew that the idea of allowing victuals and drink to voters was by no means a new one, his Lordship diverted the House with a quotation from an ancient document drawn from Monkish Latin. He adverted also to other parts of the bill, and compared them with the law as it stood, shewing, that if the public would but set their faces against the fact, and bring it home to the offenders, the laws in being for the prevention of bribery at elections were so fully adequate to the evil, and gave such complete authority to inflict a proper punishment, that there was not the smallest necessity for an additional statute upon the subject. He said, it had been suggested to him, that in a Committee of the House of Commons, constituted agreeable to the directions of Mr. Grenville's act, it had been declared, that the candidates having paid money for the purposes proscribed by the present bill, were not guilty of bribery. Every such decision that had been made, had been clearly illegal; a fact which a reference to the statutes already in being would demonstrate most incontrovertibly. His Lordship reasoned upon the ill policy of multiplying statutes unnecessarily. What the common law held to be criminal, there was no occasion to pass a written law to declare criminal. In like manner, what the statute laws had already declared criminal, it was idle and inconvenient to pass new statute laws to declare criminal. In short, so strong, so extensive, and so effectual, was the common and statute law in being against bribery at elections, that it appeared to him, that the framer of the bill under consideration was ignorant of the law as it stood already, or he never would have thought such a bill as the present necessary.

The bill was ordered to be printed.

March 24.

His Majesty being seated on the throne, the Commons were sent for, and being come with their Speaker, the King gave the Royal assent to seventeen public and six private bills; after which his Majesty made the following most gracious speech from the throne :

“ My Lords and Gentlemen,

“ ON a full consideration of the present situation of affairs, and of the extraordinary circumstances which have produced it, I am induced to put an end to this session of Parliament;

Parliament : I feel it a duty which I owe to the constitution and to the country in such a situation, to recur as speedily as possible to the sense of my people, by calling a new Parliament.

"I trust that this measure will tend to obviate the mischiefs arising from the unhappy divisions and distractions which have lately subsisted ; and that the various important objects which will require consideration, may be afterwards proceeded upon with less interruption and with happier effect.

"I can have no other object, but to preserve the true principles of our free and happy constitution, and to employ the powers entrusted to me by law, for the only end for which they were given, the good of my people."

Then the Earl of Mansfield, Lord Chief Justice of the Court of King's Bench, Speaker of the House of Lords, by his Majesty's command, said :

"My Lords and Gentlemen,

"It is his Majesty's royal will and pleasure, that this Parliament be prorogued to Tuesday the sixth day of April next, to be then here holden ; and this Parliament is accordingly prorogued to Tuesday the sixth day of April next."

The next day, the 25th of March, the Parliament was dissolved.

FIRST REPORT from the Committee appointed to enquire into the illicit Practices used in defrauding the Revenue.

(DECEMBER 24, 1783.)

The Committee appointed to enquire into the illicit Practices now used in defrauding the Revenue of this Kingdom, and the most effectual Methods of preventing the same; and to report the same, with their Opinion thereupon, to the House,

PROCEEDED, without delay, to the discharge of their duty; and finding themselves likely to be involved in a variety of complicated and important objects, determined, for the sake of perspicuity, to separate the matters referred to them; they have accordingly confined their first enquiries to the nature and extent of the illicit practices; reserving to a subsequent discussion and arrangement, what may occur, or be suggested to them, on the means of prevention.

Your Committee cannot proceed to state the result, without acknowledging the information and assistance which they have received from the principal Boards of British revenue, whose zeal and alacrity in furnishing full statements of the prevailing abuses, merit the approbation and acknowledgments of your Committee.

If the whole of the information thus obtained, were to be stated to the House, in addition to parole evidence of a very interesting kind, which has been given to your Committee, it would form a detail which might be thought too voluminous, and would open many practices inexpedient to be made public: your Committee, therefore, have resolved not to enter into particulars, farther than may be necessary to make their report intelligible; but rather to compress their materials within general expressions; relying on the confidence which the House will place in their veracity, and holding themselves in readiness, if more minute explanations and proofs should be required.

From the accounts of the principal officers of the out-ports, examined and stated by the Commissioners of Excise and Customs, it appears, that the fraudulent importation of many principle articles of revenue, without payment of duty, has lately increased to a very alarming degree, and is carried on with the most open and daring violence, in every accessible part of the coast of this kingdom.

The vessels used for this purpose are of various sizes, from 30 to 300 tons, mounting from six to twenty-four guns, and navigated by crews from twelve to one hundred men.

The cargoes consist chiefly of spirits, tea, tobacco-stalks, snuff, East-India goods, wine, drugs, cambricks, laces, and silks.

The most considerable of these vessels are able to make seven or eight voyages in a year; the largest of them can bring, in one freight, the enormous quantity

quantity of three thousand half ankers of spirits, and ten or twelve tons of tea, besides other valuable articles to a considerable amount: the strength of some of them is such, as to enable them to bid defiance to the revenue cruisers, some of which have recently been insulted, fired upon, and beat off; and others have either been seized and carried off, or scuttled and sunk; in other instances the crews of the smuggling vessels have made prisoners of some of the officers of the revenue, and have kept them abroad during the time of landing very valuable cargoes. It is also a practice, for the large and armed vessels to take under their convoy the small defenceless craft which are employed in the same pernicious traffic.

The landing of the cargo is regulated by signals, and secured by large gangs of men, armed chiefly with clubs and heavy whips, generally inflamed with liquor, and assembled in such numbers as to reduce the revenue officers to be quiet spectators of the proceeding: this is very generally the case, except when the revenue officers can obtain the aid of a large military force; such assistance, in the present establishment of the army, must be extremely partial—it is quite inadequate to the purpose of general and effectual prevention—the requisition is often attended both with delay and with some notoriety: and even when aid is obtained upon an information, it is generally frustrated; for the scouts placed upon the shore give signals to the vessel at sea, which instantly proceeds according to the settled signal to some other place of rendezvous; at fifteen or twenty miles distance, and lands the cargo in the night time.

The cargo thus delivered, is placed in waggons or on horses, being packed and prepared for that purpose, in casks and oil-skin bags: it is next either distributed upon the coast and the parts adjoining, for sale and consumption, or brought to the neighbourhood of this metropolis, and into the metropolis, either under the open guard and protection of armed troops of men, or by a fallacious use of permits, or in disguised packages, by stage coaches, stage waggons, and various other modes of conveyance.

Your Committee are informed, that on some parts of the coast, batteries have actually been erected to assist and protect these illicit importations; and they have reason to believe that the number of large armed vessels employed in the smuggling trade is not less than one hundred and twenty, besides near two hundred smaller vessels. The owners have introduced and established a mixed system of war and trade—they pursue all the regular plans of book-keeping—riders are sent, from time to time, to receive orders within the circle of their respective rides; which orders have already been collected in parts more distant from the coast: notice is then circulated, of the day and hour when the vessel may be expected to appear off the shore with the return of the cargoes; a place of landing is fixed upon; signals are settled; scouts are appointed; the degree of force which may be wanted is arranged; and, lastly, the terms of freight are adjusted, and also of insurance, in case the person who gives the order will not take the articles at his own risk. The commodities thus imported, if distributed upon the coast, are, in most instances, sold at little more than half of the price which is given when regular duties are paid: if they are brought to the metropolis under insurance, which is a common practice, they are delivered either to retail traders, or to private housekeepers, at about two-thirds of the price paid by the honest consumer.

The Commissioners of the revenue very justly observe, that their inland establishment is utterly unfit to suppress these proceedings; being calculated rather to detect frauds than to resist violence, and having hardly any powers of exertion upon the coast, beyond the detection of small illicit importations and exportations, attempted by merchant vessels, or by the coasting trade; these practices are consequently become so general, and so irresistible, that the security of the revenue, in many instances, depends on the honesty of the traders: and here, perhaps, it may deserve remark, that since the sitting of your Committee was known, the exertions of the smugglers to bring large stocks of goods into the kingdom are represented to us to have been greater than ever.

Every opinion, and every testimony, has concurred to prove to your Committee, that this system, so fatal both to revenue and to trade, has, during the last four years, increased in a very alarming degree; this naturally happened under all the circumstances attending the course and close of the late war: and it is the opinion of the Commissioners of Excise, from which we cannot dissent, that the excise duties alone (which, on tea, coffee, brandy, and rum, amount annually, at an average, to one million sterling) would, if smuggling could be prevented, produce a revenue of more than three times that sum.

Your Committee should here observe, that, exclusive of the open and avowed profession of smuggling, an illicit importation is carried on to a great extent, by the re-landing of bounty and drawback goods; by coasters, which take goods aboard at sea or in foreign parts; by the officers of homeward-bound East and West India ships, to a great amount; by fishing vessels; and by the crews and passengers of some of the Post-office packets.

It is computed, from the best examinations, that upwards of twenty millions of pounds of tea, and thirteen millions of gallons of brandy, have been smuggled into the kingdom within the last three years: and it well deserves remark, that the national interests suffer most essentially in many points of view, exclusive of the great loss of revenue—this immense trade being supported almost solely by the export of the bullion and specie of the kingdom, or by bills of exchange, and not by any interchange of manufactures, or other merchandize, except, perhaps, some raw wool.

It farther deserves remark, that enormities of such violence and extent amount to a partial state of anarchy and rebellion; and have a tendency to weaken and impair every idea of a regular government, and all due submission to the laws of the land.

The means of prevention against these great evils, however inadequate to the purpose, have gradually been much increased, and consequently have occasioned an increase in the public expences. Your Committee will, in a subsequent Report, take some notice of the different plans under which the revenue cruizers are engaged and established; it is sufficient for the present to refer to the Appendix, (No. 1.) for an account of the number and force of vessels employed in the different periods of 1763, 1773, and 1783; and also for an account of the increase of those vessels, from the 10th of October, 1780, to the 10th of October, 1783. It is an obvious remark, on these accounts, as well as on the account of the charges paid upon the produce of seizures for the periods of 1763, 1773, and 1783, (which is in Appendix, No. 2.) that, though the illicit practices have increased, the exertions and expences of the public have also considerably increased. In reference to the paper to which your Committee

Committee have last referred, it may here be right to subjoin an account of the amount of his Majesty's part of fines on many principal articles of illicit trade, for different periods, (which is in Appendix, No. 3.) And, exclusive of the forty-two armed cutters engaged in the service of the Customs, five un-armed cutters are constantly kept by the English Excise; as also nine revenue cutters under the Scotch Commissioners; six of which are of considerable strength, upon the east and west coasts of Scotland.

In order farther to complete this part of our examination, your Committee required of the Admiralty Office, an estimate of the annual expences incurred and incurring by his Majesty's ships and vessels employed to assist the Commissioners of the revenue in restraining the smuggling practices, upon the coasts of Great Britain and Ireland, in the year 1767, and at the present time, so far as the same could be calculated. The estimate returned to us is as follows:

		Men.		£.
In the year 1767	—	2687	—	139,724
At the present time	—	4235	—	220,220

And though it may be doubted how far precisely this service can be considered as an increase of the national expence, it at least shews the increase of the exertions.

It will next appear how effectual these exertions are, from the subjoined accounts of the several seizures, stated for different periods; made in the port of London and the out-ports of England, and by the officers of the Customs in Scotland; (which accounts are in Appendix, No. 4.) Those seizures are of very inconsiderable amount; and there is too much reason to believe that a proportion even of that small amount arises from collusion between the smugglers and revenue officers; and nearly the whole produce (being sold for consumption, clear of duties) operates to the diminution of the revenue.

It is possibly one consolation, so far as mere revenue is concerned, in the midst of these unpleasant circumstances, (though perhaps it may be attributed to the expences incident to a great and extensive war) that the revenue has not yet been much impaired by an evil which threatens its ruin.

And it will appear from an account annexed, (in Appendix, No. 5.) that the quantities of many exciseable articles of principal consumption, which regularly paid the duty, have in many instances increased, on a comparison of the years 1773, 1774, and 1775, with the years 1780, 1781, and 1782; and the produce of the old duties upon those articles in the latter period was 5,262,951l. in the former period, 4,853,507l. consequently the increase upon the old duties in the latter period was 409,444l.

It will also appear, from another paper annexed to this Report, (in Appendix, No. 6,) that on a compare of the quantities of strong and small beer which paid excise in 1772 and 1773, there was an increase, during the latter period, in the strong beer, to the amount of 845,087 barrels, and a decrease in the small beer of only 179,289 barrels; and even that deficiency arises from a large quantity of small beer being brought to the account of a different kind of beer, called table beer, which is subject to a separate duty.

Your Committee should here observe, that the accounts from the Commissioners of the revenue in Scotland agree entirely with those of the English Commissioners, in establishing as a fact, that the practice of smuggling in armed cutters and luggers is much increased of late years; in Scotland it is some-
times

times the practice for the armed crews of the smuggling vessels to escort the goods into the country, when they apprehend any molestation; and they are strong enough to bid defiance to the revenue officers, whether on sea or shore. The business is carried on by companies regularly established at different places upon the coast; at each of which places each company has extensive farms, for which they pay rents more than the ground will produce; but these lands, upon which they have several houses, are requisite for the accommodation of many dependants and servants, (who are necessary to the undertaking) and for the maintenance of carriers and horses, which are seen in waiting, to the amount of one or two hundred at a time, when vessels are expected.

The Scotch Commissioners complain also of a species of smuggling, revived since the peace, in small vessels, from twenty to fifty tons burthen, having the appearance of East-country traders, which bring spirits and tea from the continent of Europe, and meet with great assistance from the fishermen, who are no longer restrained by the fear of being impressed into the navy. Great quantities of tea, soap, and salt, are also stated to your Committee to be clandestinely brought in small boats from Ireland to the west coast of Scotland, and the north-west coast of England.

Having thus described the outlines of the smuggling system, many of which pass under the eye, and are under the observation of every man in the kingdom, your Committee will proceed more particularly to what has been stated to them, respecting such articles as are principal objects of revenue: and here they beg leave once more to remark, that it is not within the compass of the present Report either to propose amendments in the existing revenue laws, or to suggest new plans and systems of prevention: for the present your Committee will confine themselves to the nature and extent of the evil, in point of fact.

T E A

Is a very principal article of excise and customs, and claims the first attention in this part of our enquiry, being highly valuable in proportion to its bulk and weight; easily purchased, at a low rate, and to any amount, in the foreign ports of Europe; and so highly taxed in this kingdom, as to be a great object of temptation to those who are disposed to defraud the revenue of their country. Perhaps, if it were possible to remove the advantages which this article holds out to the smugglers, it would no longer be practicable for them to maintain their illicit trade in any considerable degree.

The duties on tea are,

	£.	s.	d.		
Customs,	27	10	—	per cent.	paid by the Company.
Excise,	28	15	—	per cent.	
and	—	1	1 ¹⁰ / ₁₀₀	per gross lb. }	paid by the consumer.

The prices of tea at the East-India Company's sales, on an average of ten years, from March, 1773, to September, 1782, inclusive, discount deducted, out of which the Company paid the customs, were,

	Bohea.	Congou.	Souchong.	Singlo.	Hylon.
	s. d.	s. d.	s. d.	s. d.	s. d.
	2 4 ²⁹ / ₁₀₀ per lb.	4 3 ⁸ / ₁₀₀ per lb.	5 2 ⁵⁵ / ₁₀₀	4 2 ⁸¹ / ₁₀₀	8 5 ⁷ / ₁₀₀
Excise on the same, paid by the buyers	1 11 ³⁹ / ₁₀₀	2 6 ⁹³ / ₁₀₀	2 10 ⁵⁴ / ₁₀₀	2 6 ⁵⁹ / ₁₀₀	3 10 ⁷⁷ / ₁₀₀
Cost to the buyers in 1782,	4 3 ⁶⁸ / ₁₀₀	6 10 ⁸¹ / ₁₀₀	8 — ⁸⁰ / ₁₀₀	6 9 ⁴⁰ / ₁₀₀	12 4 ¹⁷ / ₁₀₀

It is unnecessary to pursue this article farther for the present than to observe, that the total duties of Custom and Excise, paid before the tea can legally come into the hands of the consumer, amount, on the lowest kinds of tea, to more than cent. per cent. upon the prime cost; and upon other kinds of tea, on an average, to about 75l. per cent.

The frauds resulting from this great inducement of high duties upon teas, are not confined to illicit importations from the Continent of Europe. It is well known, that when ships are expected from the East Indies, smuggling vessels, and boats of various sizes and descriptions, and from every part of the coast, cruise for them in the British Channel, and carry on a constant traffic with them, from the entrance of the Channel to their arrival in the Thames. As soon as the laden ships arrive at their mooring, the places near which they lie become the resort of smugglers, and resemble a public fair; and the river is crowded with boats, watching hourly opportunities to convey goods out of every part of the ship; the officers of the East-India ships are induced, it is said, to this unbecoming traffic, as well by exceeding their privileges, as by the necessity of otherwise paying duties both to the East-India Company and to the Public; which in many instances would subject them to a losing trade, more especially whilst the regular sale of tea continues to be so much affected by illicit importations; and the smuggling is managed with little risk, through the collusion and corrupt practices of the lower class of the revenue officers, who receive ascertained and known prices for their assistance in conveying the goods to the shore: This abuse is so lucrative, that neither a sense of duty nor a fear of punishment have been sufficient to restrain it; and it is not confined to East-India ships, but extends also to the West-India cargoes, in the running of which it prevails so as to cause very considerable losses to the revenue: This collusion and corrupt disposition among the inferior officers, is productive also of improper allowances upon the quays, at the discharge of goods, in weight, gauge, and measure. In short, the established practice of fees, which seems to be inseparable from a complicated and difficult system of duties, added to the pressure of low salaries and great temptations, have combined to produce an intimacy and connection between the inferior officers and the merchants, which is very prejudicial to the public.

The re-landing of tea exported to Ireland is another evil which has of late greatly increased.—The average amount of tea exported to Ireland for a period of three years, ending at Michaelmas 1778, was 2,114,360 pounds weight; and for the like period, ending at Michaelmas 1782, it amounted to 4,169,211 pounds weight; since that period the quantity exported has farther increased: and it is stated to the Commissioners of Excise, by reputable dealers, that a great proportion of the tea so exported is sent to Ireland for the sole purpose of being clandestinely returned to Great Britain. It is an indirect proof of this representation, that, antecedent to the exemption from duty, the quantity of tea annually exported to Ireland, at an average of three years, was not more than 163,035 pounds weight; but that, for the year ending 5th July 1782, it amounted to 1,596,426 pounds weight.

This practice, which appears from various evidence to have increased, and to be now increasing, arises from a difference subsisting between the British and Irish duties upon tea, the latter being very considerably lower than

than the former: it is therefore an object of lucrative trade for the Irish vender of tea to purchase it, and to pay the full Irish duties; after which he can chuse his opportunity of loading it aboard small vessels, and transmitting it to the coasts of Scotland and Wales; the operation and effect of the whole is, that the amount of the Irish duties, upon the quantity of tea thus smuggled into Great Britain, is a defalcation of British revenue, in favour of the Irish revenue, to the amount of the Irish duties upon the quantity so smuggled; and a fraud upon the British revenue to the amount of the British duties upon that quantity: and this is one of the many circumstances which induce us most seriously to observe, that several inconveniences and abuses exist in the trade and commerce of both Great Britain and Ireland, which reciprocally call upon both kingdoms for the earliest and most complete explanation and settlement.

Your Committee mentioned, in a former part of this Report, the manner in which the tea which has been fraudulently imported is brought from the sea side, by armed bodies of men, to this metropolis and its neighbourhood; but, as a considerable quantity is also moved by the fallacious use of permits, it is proper to take some notice of that evil, which seems to require a speedy redress.—Many of those permits are forged and counterfeited; others are fraudulently obtained by the retail traders, who conceal the vend of their teas, and require permits for the removal of what has in fact been, or will be, sold by retail, though it appears upon the book to be still credited as stock in hand: the permits thus obtained are sent to the illicit dealer, without any tea, and he immediately has credit with the Revenue officers for the quantity named: by these means, which are equally practised in regard to spirits, the goods clandestinely landed are introduced into the stocks of dealers in tea and spirits, who have made entry upon the coast of places convenient for this traffic. The spirits thus introduced into dealers stocks, are forwarded by regular permits to the metropolis; and the tea, which cannot legally be brought into London, even with permits, is carried into obscure places, just without the limits of the bills of mortality, (which places are entered for the purpose) and from thence it is afterwards conveyed into the metropolis, either in packages under six pounds, or by means which elude all probability of detection. As an instance of the extent of this fraud, it may deserve remark, that upon an examination of the Excise Officers books, the quantity of foreign spirits and tea permitted to the town of Deal, from the stocks of dealers in London and its neighbourhood, for a period of twelve weeks ending the 15th of March last, amounted to 76,420 gallons of spirits and 24,442 pounds weight of tea; although it is sufficiently obvious, that not one drop of those spirits, not one ounce of the tea, actually went from London; and that the permits were forwarded, without any goods, to enable the traders to introduce into their stock a like quantity of spirits and tea of the same species, fraudulently or forcibly landed from the smuggling cutters.

This extensive abuse of permits, which, though introduced originally for the protection of the revenue, now operates to its detriment, is not confined to Deal and to London; for there is scarce any port in the kingdom, however remote, in which permits are not occasionally obtained, to protect the introduction of goods clandestinely imported.

It is impossible to estimate with any precision, how far the revenue may have suffered by these various practices. The annual average quantity of each sort of tea, sold by the East India Company, for ten years, from March sale 1773, to September sale 1782, exclusive of the private trade, was,

	<i>lbs.</i>
Bohea — — —	3,075,307
Congou — — —	523,272
Souchong and Pekou	92,572
Singlo — — —	1,832,474
Hylon — — —	218,839

Total *lbs.* 5,742,464

The quantity of tea supposed to be brought annually into Great Britain by the various methods of illicit importation, amounts, according to the estimate of the Commissioners of Excise, to near seven millions of pounds: your Committee conceive that estimate to be grounded on a combination of the accounts received from the several subordinate revenue officers, who have very full information at the out ports, as to the number of ships employed in the illicit trade, their freight, cargoes and voyages; this account derives confirmation from a curious paper said before your Committee by the deputy accountant of the India House, and which is annexed in Appendix, No. 7. It appears from that paper, that about 13 millions of pounds weight of tea are brought by the foreign companies into Europe; $5\frac{1}{2}$ of which are computed, from the best informations, to be the consumption of the Continent of Europe; the remaining $7\frac{1}{2}$ must be presumed to be introduced into Great Britain and Ireland, and the dependencies of Great Britain.

It is farther to be remarked, that, exclusive of the illicit import of tea from the European markets, the quantity of factitious tea which is annually manufactured from sloc, liquorice, and ash-tree leaves, in different parts of England, to be mixed with genuine teas, is computed at more than four millions of pounds.

If these several estimates approach towards the truth, the annual loss to the revenue, by the frauds committed in the article of tea alone, very considerably exceeds the net revenue derived from that article, and cannot be computed at less than one million sterling.

Exclusive of this loss of revenue, your Committee must again advert to the unfavourable balance in cash or bills of exchange, in return for the immense import of tea; and to the life and vigour given by such an import to the whole system of smuggling: the interests, trade, and shipping of the English East India Company are also much narrowed by it; and a large body of sailors are employed in illicit trade, who might otherwise be occupied in an extension of the trade to China.

In the result of this part of our enquiry, it has been represented to your Committee, by a respectable body of the fair dealers in the article of tea, that their trade must be entirely ruined, unless some plan can be devised, such as shall either remove all inducement to smuggle tea into the kingdom, or such as, leaving the inducement, shall effectually counteract it. — Your

Committee, leaving this important matter for the present to the serious consideration of the House, will now proceed to other articles of less extent, though well meriting the attention of Parliament.

The tobacco duties are a very principal article of revenue; their amount, at different periods, may be collected from the account in Appendix, No. 8.

It is stated to your Committee, by the Commissioners of Customs in Scotland, that the illicit importation of this article is supposed to have increased; the tobacco duties undoubtedly may be expected to suffer by means of the Irish smuggling boats: and if the duty paid in Ireland continues, as at present, to be considerably lower than what is charged in England, the operation will be similar to what has already been stated with respect to tea clandestinely imported from Ireland.—There are several other circumstances respecting this great object of revenue, which in due time may merit parliamentary attention; but in the present unsettled state of this trade, whether considered as an article of commerce or of revenue, your Committee have thought it most expedient to postpone the discussion.

W I N E S.

The duties on this article form the principal branch of revenue, and are consequently a principal object of fraud to the illicit traders. Your Committee have annexed (in the Appendix, No. 9.) an account of the annual variation of duties upon wines; and also, an account of the annual imports of wines into England, from Christmas 1769 to Christmas 1773, and from Christmas 1778 to Christmas 1782, with the duties paid thereon; and also, an account of the annual exports of wines from England, for the like periods, with the drawbacks paid thereon; and will only remark, that in many parts of the coast of this kingdom, good and substantial wines may, without difficulty, be purchased at two thirds of the price paid by the regular consumer;—and your Committee conceive this to be an object well deserving of the most serious attention, when it is observed that the customs charged upon port wines have, during the last four years, produced, upon an average, 470,000*l.* a year: it may farther be remarked, that the quantity annually imported, with payment of duties, has, since the additional duties took place, decreased from 14,600 tons, to 12,300. Your Committee should observe, before they dismiss this subject, that there appears to prevail at present, in the Northern parts of England, a great introduction of wines in bottles from the borders of Scotland,—The act of the last session, chap. 76, which was meant to prevent the fraudulent conveyance of wine from place to place, happens to be confined in its expressions to the removal of wine in hogheads or casks.

With regard to foreign spirits, your Committee mention the information of the English Commissioners of Excise, that upwards of 13 millions of gallons of brandy, and other spirits, have been smuggled into the kingdom within the last three years; and, though the duties upon brandy are, by the laws of the kingdom, nine shillings per gallon, it is now very generally sold upon the coast, by the smugglers, at three shillings per gallon.—Exclusive of the injury resulting from this article to the revenue, the great check which it gives both to our West India trade, and to the British distilleries, is sufficiently obvious. Your Committee have annexed (in their Appendix, No. 10.) accounts of the annual imports and exports of foreign spirits for different periods

and also an account of the annual imports and exports of rum for the like periods.

Your Committee will not pursue the inferior articles of illicit import; but will now proceed to state, from the information which has principally been obtained from the English Commissioners of Excise, several matters respecting frauds in the internal duties.

B R E W E R Y.

The illicit practices used by such brewers as are disposed to defraud the revenue, consist,

First, in conveying, by concealed pipes and other means, a part of the worts, before the Excise officer has taken an account thereof, and previous to that stage of the operation when the law obliges the brewer to declare to the officer the quantity and quality of the intended brewing.

Secondly, by making the beer which he has declared to be strong, of an extraordinary strength, in order afterwards to mix small beer with it, after which the whole mixture is sold as strong beer. The penalties to which these frauds are liable by law, have not proved effectual, and the revenue is represented to be greatly injured by them.

There are also several inferior frauds in this great branch of the revenue, which the Commissioners of Excise are endeavouring to correct.

D I S T I L L E R Y.

The principal frauds in this article consist,

First, in distilling of Spirits, by obscure and indigent persons in places of concealment.

Secondly, in the practices used, by distillers and rectifiers of spirits for home consumption, to increase the quantity, without paying duty for such increase.

Thirdly, in the clandestine removal of spirits made for exportation, either from the export warehouse, or in an early stage of the operation, before it is locked up.

The duties upon British spirits for home consumption are at present charged upon the wash, being the materials, when in a state of fermentation, from which the spirits are extracted; and the law has fixed a standard for that charge, upon a supposition that a given quantity of wash will produce a given quantity of low wines and proof spirits. — It is apprehended, however, that the calculation adopted is much below the actual produce of the distillery; but the standard being thus fixed, all check upon fraud, by a gauge of the spirits extracted, is taken away; and this has also encouraged the fraudulent distiller to introduce clandestinely large additional quantities of wash.

Spirits made for exportation are exempt from duty; but the distiller is required to produce a given quantity of spirits from a given quantity of wash, and an officer attends to see the whole process; it has however been found, in many instances, that means are used, by concealed pipes, both to supply additional wash, and to carry off the extra produce of spirits.

The numerous regulations provided by the laws against these various abuses, are represented as still insufficient; and the branch of the revenue is said to be defrauded, in many parts of this kingdom, to a great amount.

The spirits fraudulently made by the clandestine distillers, both in the country and in the metropolis, are brought into consumption by a fraud of another kind. The laws allow the rectifiers to reduce the spirits, by such mixture of water as may accommodate them to the orders of their customers; by means of this indulgence, and under pretence of rectifying spirits so reduced, the water is afterwards separated, and the deficiency made up by introducing spirits which have been fraudulently obtained. But as there is no legal fixed standard of strength, in reference to the duty, there is no power to take cognizance of the alteration produced; and consequently the rectifier has a right, after rectification, to have credit in his stock for the same number of gallons of spirits as were put into the still, although, by this operation, it may have been reduced two thirds in quantity, and increased as much in quality.

Your Committee have annexed (in their Appendix, No. 11.) an account of the quantities of low wines and British spirits charged with duty for the years ending 5th July 1773, 1774, 1775, compared with 1780, 1781, 1782; shewing the amount of the additional duty in the last period, and distinguishing each duty.

The revenue, in this branch, is also said to suffer materially by the importation of British spirits from Scotland. Spirits made in Scotland, for the consumption of that part of the kingdom, are charged with a less duty than when made in England; but the abatement of the duty is directed to be brought to account, and charged, if they are sent into England: the law, however, bearing no reference to the strength of the spirits, what is thus brought into England is much above hydrometer proof, and the duty upon the over-proof is consequently lost. — Your Committee have reason also to believe, that the quantity of spirits, annually imported into Scotland exceeds the whole quantity which has paid duty; and the Scotch distilleries have a farther advantage in working from malt, which pays only half the duty imposed upon malt made in England.

M A L T.

The laws have very industriously provided against the various frauds upon the revenue, which prevail in the malting business: it is nevertheless supposed, that there are frequent illicit practices in the privately steeping of grain in unentered places; in the fraudulent conveyance of malt, when thus privately prepared; and in the pressing of the grain in the cisterns and frames, so as to deceive the gauging officer. The opportunities of committing these frauds, especially in villages and obscure places, are such as to escape the utmost vigilance of the officers.

C A N D L E S.

This is a very considerable branch of revenue, and subject to great frauds, being a manufacture capable of being conducted so as to escape observation. — The whole making of candles may be perfected, even by the entered dealers, in the space of one night; at which season the officers have by law no right of admittance without a peace officer. — Among the various modes of fraud, it is said to be not unusual to give notice, as required by law, to make a certain number of candles: the illicit trader then makes half the number of candles, and keeps the other cottons on the rods; if the officer should

should not come, the manufacturer carries off the half, and spreads more cottons; but if the officer comes, a notice having been given, the operation is to be considered as in its regular process, and the manufacturer proceeds to complete the proposed quantity.

The indulgence which authorizes private persons to compound for this duty, is also said to be much abused, particularly in Wales, where large quantities are fraudulently made and disposed of by compounders, to be used in collieries, and other extensive works.

The making of wax candles is represented to your Committee to have fallen so much into the hands of clandestine manufacturers, as to endanger the loss of the whole duty, and to make it extremely difficult for the honest manufacturer to maintain his business.

S O A P.

The extent and importance of this branch of revenue will appear from the account of the quantities of soap charged with duty for the years 1773, 1774, and 1775, compared with 1781, 1782, and 1783; shewing the amount of the additional duties in the last period, and distinguishing each duty:— which account is hereunto annexed (No. 12.)

No duty is chargeable upon this commodity till it has been perfected in the coppers and run into the frames in which it is cooled and cut for sale. The law provides strict regulations for securing the covers and furnace doors of the coppers; but they are so easily evaded in the absence of the officer, that great quantities of soap are supposed to escape the payment of duty; more especially in the night when the officer can have no admittance without the assistance of a peace officer.

It is farther represented to your Committee, that an allowance being made, of ten per cent. for a supposed waste in the scrapings and cuttings, when the soap is taken from the frames, it is turned into a great abuse; very considerable quantities of soap scraps, as they are called, being thus collected and sold, at a low price, for the use of the different manufacturers, for which in fact no duty has been paid. This operates peculiarly in favour of the woollen manufacturer: All the duties on twelve pounds of soap amount to 2s. 3d. of which the woollen manufacturer is permitted to draw back 1s. 7d. and this drawback is given on proof or affirmation of the quantity of soap used, and without requiring any proof that such soap has actually paid duty. The consequence is, not only that soap is sold, to a great amount, that never paid duty, but that a drawback of duty is given on that very soap.

P A P E R.

The revenue resulting from this article has been considerably improved by a late act of Parliament; yet several instances, in defiance of that act, have already occurred, both in counterfeiting the stamp directed to be put upon the cover or outside wrapper, and in using the same cover a second time. The duties on painted or stained paper, are said to be well secured; excepting only, that, a long credit being given by law, some indigent persons have made entry as paper stainers, and, having perfected and sold a considerable quantity of that article, have absconded before the duty became payable.

PRINTED SILKS, CALICOES, AND LINENS.

Severe penalties are provided by law, to prevent the forging of the Excise stamp upon which the security of this duty depends; but abuses appear, from late information, to be prevailing in these articles, to the great detriment of the revenue. Officers have been sent from the Excise into the manufacturing counties, for the purpose of enquiring into these frauds; and it appears from their reports, that some of the manufacturers conceal their goods in unentered places; others mix them with goods already stamped; and others, to deceive the officer, imitate his progressive marks, called the Frame Marks. The linens and calicoes, which thus evade the duty, arrive at last into the hands of linen-drappers and others, either without any stamp or with a counterfeit one.

LICENCES TO RETAIL SPIRITUOUS LIQUORS.

The laws which inflict penalties on persons who retail spirituous liquors without licence, are greatly evaded, more especially, and for obvious reasons, in the maritime counties: this arises from a popular prejudice which prevails against informers, in matters of revenue. — An observation which applies equally to the dealers in tea, and other articles in which the regulation of licences is adopted.

COACHES, &c.

The omission of entering carriages is particularly represented to your Committee in the instance of stage coaches, and other carriages for hire. This business is usually carried on by persons in partnership, residing in different and distant places. The number of carriages requisite, are known to be very considerable; but, as they are continually passing upon the roads, and not more than one or two are seen together at the same place, and are nearly alike in colour and every other mark, the entry of one or two in fact covers all that belong to one company. The duty on post chaises is much evaded by the same means. It is also notorious, that great numbers of private persons omit the entry of their carriages.

SERVANTS.

The gross and evident disregard of the laws respecting this branch of revenue will sufficiently appear by remarking, that its neat produce in the year ending at Michaelmas 1783, was less than 47,000*l.* and considerably below its produce in former years.

Your Committee, conceiving it to be the intention of the House, that they should apply their first attention to the illicit practices used in defrauding the great and principal articles of revenue, will not enter farther into a detail of more minute circumstances which have been represented to them; but the report which they have received from the Commissioners of the Salt Office seem to merit some attention.

The neat revenue resulting from the salt duties was, in the year ending at Michaelmas 1782, 381,899*l.*; and in the year ending at Michaelmas 1783, only 251,994*l.* though a new additional duty had taken place, to the amount of 42,419*l.* 16*s.* 6*d.*

By

By an act made in the fifth year of Queen Anne, and by an act of the twentieth year of his present Majesty, the exporters of salt to Ireland and the Isle of Man, upon producing such a certificate as is by those laws required, from the Collector and proper officers of the port or place, in Ireland, and the Isle of Man, of the quantity of white salt or rock salt the reloaded, are entitled to an allowance of four bushels for every forty bushels of white salt, and two bushels for every forty bushels of rock salt, put on board in England, in order to be exported to Ireland or the Isle of Man, in consideration of the ordinary waste in the carriage thereof; which allowance, being considerably more than the real waste amounts to, has been the occasion of many frauds, to the prejudice of this revenue, by clandestinely re-landing great part thereof on the coasts of England and Wales, in its passage to Ireland.

There are great sums of money drawn back out of the duties on salt in England, by debentures for salt exported from thence to Ireland; which salt is shipped off again from Ireland, and fraudulently brought into England and Wales, as well as great quantities of salt of the produce or manufacture of Ireland, in small boats and in bags, taken in under the Irish act of Parliament for the fifth year of his present Majesty's reign, chap. 16, sect. 37, upon pretence of its being to be made use of in the curing of fish at sea, or in some harbour, port, or creek in Ireland to the very great injury of the revenue in England, and of the fair trader; as salt which has paid the duty will not sell in places that are supplied with salt thus clandestinely brought in; and this is an evil that every year increases, notwithstanding all the care and vigilance of the officers to prevent it.

Salt made in Scotland is frequently found in possession of persons who live near the borders of that part of the kingdom; and, if discovered by the officers of the salt duties, the persons in whose custody or possession the same is found, pretend that the same doth not belong to them; so that the penalties laid by the act of union on the persons who brought the same out of Scotland by land, cannot be inflicted on them.

By an act made in the eighth year of his present Majesty's reign, chap. 25, foul salt is permitted to be delivered from the works, upon paying a duty of four pence per bushel, to be used for the purposes of manure only, under the penalty of sixty pounds; notwithstanding which, it was found that great quantities, that had been purchased under pretence of being used for manure, had been used by soapboilers and other manufacturers, who otherwise must have used clean salt, by which the revenue had greatly suffered; and therefore, by an act made in the 22d year of his present Majesty, chap. 39, reciting, that, notwithstanding the restriction in the said act, abuses had been committed; it was enacted, that foul salt, before it should be delivered from the works, should be mixed with common chimney coal soot, in the proportion of two bushels to one hundred bushels of such salt, under a penalty on such person or persons as should presume to remove or carry away such foul salt, without having been so mixed with soot; but great quantities of foul salt, though mixed before delivered from the works, still continue to be used by soapboilers and others, to the very great prejudice of the revenue and fair trader.

The Commissioners of the salt duties farther report, that they have almost weekly accounts, particularly from Wales, of officers seizing small quantities of salt brought from Ireland in bags, and sometimes of the seizure of the vessels bringing such salt. In the former instance, the officers are usually directed

to proceed to condemnation of the salt, before the justice of the peace in the country, as well as for the horses, carts, and carriages, made use of in conveying the same; and in the latter case they generally proceed in the Exchequer, as also where the quantity of salt happens to be large; the moiety of all which seizures are regularly accounted for to His Majesty by the several collectors. The Commissioners know of no fraudulent manufacture of salt within England.

The great difference between the payments into the Exchequer, in the year ending September 1782, and September 1783, was owing to the Bill for laying an additional duty upon salt being so long depending in the House of Commons, and not taking place till the 22d June 1782; of which the traders in salt took the advantage, and laid in very great stocks; the duty whereof, in the quarter ending the 5th July, amounted to 135,000*l.* and upwards; a sum exceeding, by 60,000*l.* more than might be expected to arise in that quarter, besides a considerable increase in the preceding and succeeding quarters; which sum being taken from the total of that year, and added to the following year, will make a difference of 120,000*l.*

Your Committee have annexed an account of the several duties and charges, or deductions, now affecting every species of salt; specifying the dates, particulars, and totals, of the several duties affecting each species respectively; and also totals of the neat produce of the several duties, from Michaelmas 1782 to Michaelmas 1783; which are in the Appendix, No. 13.

The Commissioners of the stamp duties report to your Committee, that, with respect to the general stamp duties, they know not of any fraud or illicit practices therein, except in the articles of newspapers, almanacks, and export cards; in all which the revenue is much injured; as to the two first, by their being printed without stamps, and dispersed through the kingdom in that state; and the latter by being re-landed after bond has been given for their due exportation, duty-free.

That the post horse, &c. duties are also greatly evaded by various frauds and devices, owing to the want of proper checks and regulations upon the post-masters, and other persons concerned therein.

That the act of last session, granting a duty on certain medicines, and the vendors thereof, though in some respects incomplete, merits attention, as an object of revenue that may admit of much extension and improvement.

Your Committee subjoin in the papers hereunto annexed, (in Appendix, No. 14.) the gross and neat produce of the duties under the care of the Commissioners of the stamp duties, for one year, made up to the 1st day of August 1783; and also, the particular amount of such of the said duties, the knowledge of which the Commissioners thought would be most conducive to the object proposed to your Committee in their inquiry.

It was the wish of this Committee to have included in this report, such information as may be collected from the Commissioners of the Excise of North Britain, but we have not yet received the report of that Board, pursuant to our requisition.

Your Committee have had it also in their contemplation, to inquire into frauds practised in the great abuse of drawbacks and bounties, and into many of the inferior practices used in defrauding the customs; but they reserve all these, and other matters, to be stated as a supplement to this report;—in the mean time they have used every means in their power to collect information,

tion, and to form opinions upon means of prevention. This part of their task, however, is not only extensive, but difficult in an extreme degree: they have made some progress in it; and, when it is considered that their appointment took place only on the 27th of November, they trust that the justice of the House will not be dissatisfied with their industry and earnestness in the discharge of the duty committed to them. Your Committee must have recourse also to the candour of the House; and if, in the rapid pursuit of so extensive an enquiry, they should have fallen into errors and inaccuracies, they must be permitted to plead their desire to bring the general result of this part of their inquiry into the earliest consideration.

For the farther information of the House, your Committee have subjoined,

An account of the amount of the gross and neat produce of Excise on tea, brandy, rum, and other principal articles, for a period of three years, from 5th July 1772, to 5th July 1775, compared with a like account for a period of three years, from 5th July 1779, to 5th July 1782; distinguishing each article, and the amount, in Appendix No. 15: and also,

An account of the quantities of tea, rum, and British spirits, exported for the like periods in Appendix No. 16: and also,

A comparative account of the gross amount of the duties of excise for the years 1772, 1773, 1774, 1775, 1776, and the years 1779, 1780, 1781, 1782, and 1783; distinguishing each duty, and the drawbacks for exports on each, in Appendix No. 17: and also,

An account of the annual imports and exports into and from Scotland, of tea, rum, foreign spirits, wine, tobacco, piece goods, India goods and other principal articles, from 1769 to 1773, and from 1778 to 1782, inclusive; and the total duties of each of the said articles, and the drawbacks allowed thereon, with the variations in the said duties, from 1769 to the present time, in Appendix No. 18: and also,

An account of the statement of the several duties of Customs now affecting any article, the annual produce of which is not less than ten thousand pounds; specifying the particulars and totals of the several duties upon each article respectively, in Appendix No. 19: and also,

An account of all the variations of duties specified upon the several articles within mentioned, from Christmas 1769, to Christmas 1782, in Appendix No. 20: and also,

An account of the annual imports of cambricks, coffee, and sugar, into England, from 1769 to 1773, and from 1778 to 1782, inclusive, with the duties paid thereon, in Appendix No. 21: and also,

An account of the annual exports of ditto, for the same periods, in Appendix No. 22: and also,

An account of the annual gross produce of the duties arising upon East-India goods imported into England, from 1769 to 1773, and from 1778 to 1782, inclusive, in Appendix No. 23.

Upon the whole result of this part of their inquiry, your Committee, meaning to proceed without delay to the other matters referred to them, and reserving all observation thereon to a subsequent report, have unanimously formed the following resolution, viz.

Resolved, that it appears to this Committee, that the illicit practices used in defrauding the revenue have increased in a most alarming degree: that those

practices are carried on upon the coasts, and in other parts of the kingdom, with a violence, and with outrages, which not only threaten the destruction of the revenue, but are highly injurious to regular commerce and fair trade, very pernicious to the manners and morals of the people, and an interruption of all good government : that the more secret illicit practices in the internal excise of this kingdom have also greatly increased : that the public revenue is defrauded, to an extent of not less than two millions per annum — and, that these enormities and great national losses well deserve the earliest and most serious attention of Parliament.

The following is a List of the Committee appointed by Ballot to inquire into the illicit Practices and Frauds in the Revenue, November 25th, 1783.

Right Hon. William Eden
William Hussey, Esq.
Nath. Newnham, Esq.
Henry Beaufoy, Esq.
George Daubeny, Esq.
W. Henry Hartley, Esq.
Hans Sloane, Esq.
George Dempster, Esq.

Lord Sheffield
Richard Jackson Esq.
William Baker, Esq.
Charles Brett, Esq.
Sir Thomas, Dundas
Abraham Rawlinson, Esq.
Henry Thornton, Esq.

ice of
Men,
83.

ns, from Oct. 10, 1777, to Oct 10, 1780, with the Port
An, 1780, to Oct 10, 1783, shewing the Increase of Vel
to
fe

1780, to October 10, 1783.					Increase.			
No.	Tonnage.	Number of Men.	Guns.		Incr. of Tonnage.	Incr. of Men.	Increase of Guns.	
			Car-riage	Swi-vel.			Car-riage.	Swivel.
1	90	20	8	6	40	6	8	8
2	68	16	6	10	0	0	0	0
3	104	23	12	0	32	5	6	0
4	60	13	0	0	0	0	0	0
5	70	18	12	6	0	0	0	0
6	50	10	2	4	50	10	2	4
7	81	30	12	6	81	30	12	6
8	194	31	16	0	104	13	8	0
9	167	28	12	0	0	0	0	0
10	129	24	10	0	0	0	0	0
11	166	30	14	0	166	30	14	0
12	135	28	14	0	135	28	14	0
13	90	18	8	0	0	0	0	0
14	92	18	8	0	0	0	0	0
15	97	21	8	0	57	8	8	8
16	52	13	4	6	17	2	0	6
17	190	31	16	0	100	10	8	0
18	131	20	12	0	0	0	0	0
19	175	32	12	0	175	32	12	0
20	194	31	14	0	194	31	14	0
21	131	28	12	0	51	10	4	0
22	138	28	12	0	138	28	12	0
23	97	21	10	6	21	0	4	0
24	91	20	12	0	91	20	12	0
25	126	20	12	6	126	20	12	6
26	110	20	10	4	110	20	10	4
27	101	18	10	0	0	0	0	0
28	144	20	10	8	144	20	10	8
29	100	30	10	0	100	30	10	0
30	151	25	10	6	151	25	10	6
31	170	30	16	0	105	11	6	0
32	127	26	14	0	127	26	14	0
33	210	51	16	12	78	27	8	6
34	134	24	10	6	0	0	0	0
35	79	16	4	6	0	0	0	0
36	143	24	16	0	80	6	8	0
37	55	11	0	0	55	11	0	0
38	63	18	10	0	0	0	0	0
39	139	24	14	0	76	6	6	0
40	112	24	12	0	0	0	0	0
41	107	24	12	0	0	0	0	0
42	64	19	0	8	0	0	0	0

ce of and 1783.

Land to veyor's use ance for 2d. intendi, he Sale in 1 of 3 ^d in	To the Surveyor of the Ware- house's First Assitant, at 1d. per l. on the gross Sale of enumerated Goods sold in London.	To the Surveyor of the Ware- house's Second Assitant, at 1d. per l. on the gross Sale of enumerated Goods sold in London.
£. d.	£. s. d.	£. s. d.
175 6 $\frac{1}{4}$	54 12 6 $\frac{1}{4}$	54 12 6 $\frac{1}{4}$
175 6	44 19 9	44 19 9
210 6 $\frac{1}{4}$	156 16 3	156 16 3

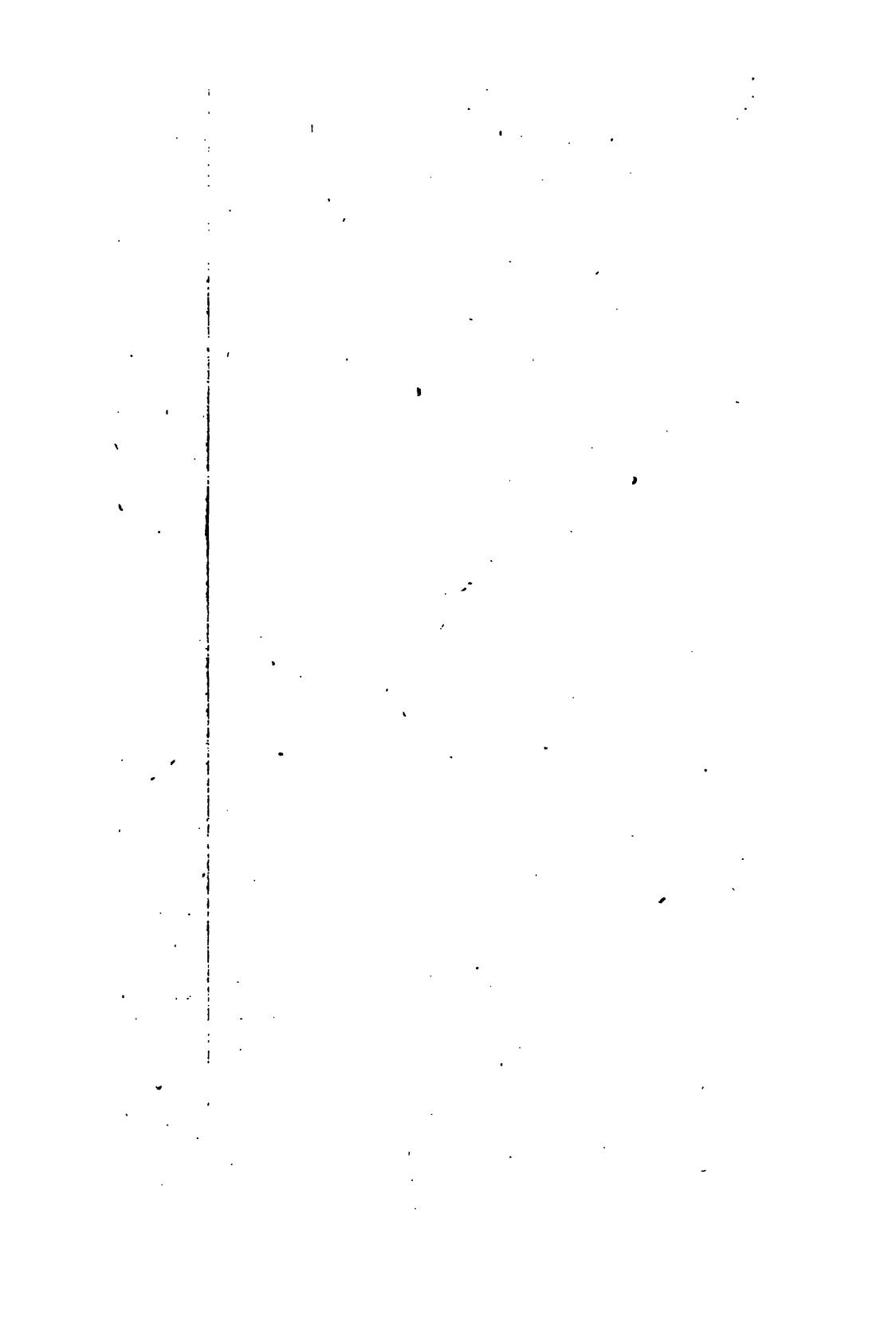
Collec Pounds the Out on the of Sale c. enumer Goods, s. per l.	Carriage, &c. and Porterage of seized Goods to the Out Port Warehouses.	Advertising the Out Port Sales in the Country Papers.
£. s. d.	£. s. d.	£. s. d.
876 1 0	215 3 1	117 12 9
1378 1 0	240 3 5	130 14 2
1288 7	266 17 1	145 4 7

s. d.
3 7 9

14 4, P. Accountant.

7 12 7

044
34



No. III.

An ACCOUNT of the Amounts of His Majesty's Part of Fines on Tea, Brandy, Rum, and other principal Articles, for a Period of Three Years, from July 5, 1772, to July 5, 1775; compared with a like Account for a Period of Three Years, from July 5, 1779, to July 5, 1782.

D U T I E S.	Years ended 1773, 1774, 1775.		Years ended 1780, 1781, 1782.		Increase.		Decrease.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Tea	17653	19 2 1	31667	7 6 1	14013	8 4 1	—	—
Imported Liquors	5606	1 7 1	2207	8 2 1	—	—	—	—
Low Wines, and British Spirits	31	11 6	1095	4 10 1	1063	13 4 1	—	—
Sops	910	17 5 1	802	13 3 1	—	—	—	—
Callicoes	79	3 5 1	144	6 7 1	—	—	—	—
Starch	188	2 10 1	374	16 9	—	—	—	—
	24469	16 0 1	36291	10 4 1	15328	18 10 1	—	—
			24469	16 0 1	3507	4 6 1	—	—
			11821	14 3 1	11821	14 3 1	—	—
					3507	4 6 1	—	—

Excise Office,
December 4, 1783.

R. PRYTHROE, Accountant.

D. Papillon,
W. Lowndes,
W. Burrell,
St. Brooksbank,
J. Powell,
M. Whiff.

2. The second section focuses on the role of communication in the organization. It highlights the importance of clear and concise communication channels, both internally and externally. The text suggests implementing regular meetings and reports to keep all stakeholders informed and engaged. It also discusses the benefits of using technology to facilitate communication, such as email, instant messaging, and video conferencing.

3. The third part of the document addresses the issue of resource management. It stresses the need to allocate resources effectively and efficiently, ensuring that all projects and initiatives have the necessary support. The text provides guidelines for budgeting and financial planning, as well as strategies for managing human resources. It also touches upon the importance of maintaining a healthy work environment and promoting employee well-being.

4. The final section discusses the overall goals and objectives of the organization. It outlines the long-term vision and mission statement, as well as the specific targets and key performance indicators (KPIs) for the current year. The text emphasizes the importance of aligning all activities and decisions with the organization's core values and strategic direction. It also mentions the need for flexibility and adaptability in response to changing circumstances.

An ^Aseveral Articles of Tea, Rum, Foreign Spirits,
 W⁹ 9 to 1773, and from 1778 to 1782, inclusive.

Y E A R S.	Pounds and Remnants of Silk, not India,	Silk Handkerchiefs, not India.	Pieces and Remnants of Nankeen Cloth.	Pairs of Leather Gloves.	Pieces and Remnants of Crape and Tiffany.	Pounds of Raisins and Cur- rants.	East India, prohibited.		
							Pieces and Rem- nants of Silk.	Pieces and Remnants of Silk Handkerchs.	Pieces and Rem- nants of Chints.
1769	5								
1770	27	0	567	5630	1	4279	294	1525	285
1771	30	4	960	5061	79	2797	221	463	239
1772	48	0	1156	1148	46	1488	369	565	96
1773	109	99	2649	5156	141	10119	254	1375	163
	70	84	949	423	123	1416	141	830	154
1778	19								
1779	20	92	2685	7590	107	8804	591	987	248
1780	19	103	450	1134	98	6753	232	359	249
1781	42	52	1349	593	169	78308	152	997	106
1782	80	38	3573	3335	50	5559	131	616	56
	53	1856	825	1452	317	13096	479	839	107

U N T R E L L, Warehouse-Keeper.

An AC
reign
1782
28th

Several Articles of Tea, Rum, Fo-
om 1769 to 1773, and from 1778 to
House of Commons, of Date the

Principal Articles.

	Sope.	Salt.	Succus Liquo- ritæ.	Coffe Berries.	Playing Cards.
	Pounds.	Bushels.	Pounds.	Pounds.	Packs.
Goods to £	35294	6677	68429	3506	20418
Goods to £	11531	11182	4070	3570	3195
£	46825	17859	72499	7076	23613

J Z I E, Register of Seizures.

ACCOL, and sold, in the Years 1764, 1765, and 1766;
distinguishing with the Average Price each Article sold for,
and the Pro

Years	Brandy Produce.	Black Tea.	Produce.	Gr a Total Produce of each Year.
	Gall. £. s. d.	lbs.	£. s. d.	£. s. d.
1764	897 43 19 $3\frac{1}{2}$	69590	17655 18 $3\frac{3}{4}$	69372 0 $1\frac{1}{2}$
1765	1054 47 17 7	88251 $1\frac{1}{4}$	20559 9 4	72897 5 2
1766	787 52 16 $9\frac{3}{4}$	107981	24012 8 $4\frac{1}{2}$	74220 14 $3\frac{3}{4}$
total —	2738 744 13 $8\frac{1}{4}$	265822 $1\frac{1}{4}$	62227 16 $0\frac{1}{4}$	216489 19 $7\frac{1}{4}$
verage of 3 Years.	912 81 11 $2\frac{3}{4}$	88607 $1\frac{1}{4}$	20742 12 0	72163 6 $6\frac{1}{4}$
verage per al. and £.	0 6 $0\frac{1}{4}$	0	0 4 8	0 0 0
Years				
1779	413 53 15 $4\frac{1}{2}$	108502 $3\frac{3}{4}$	20962 15 $6\frac{1}{4}$	103693 0 $1\frac{3}{4}$
1780	552 29 17 $5\frac{1}{4}$	93780 $3\frac{3}{4}$	20114 15 $11\frac{1}{4}$	101236 19 $4\frac{1}{4}$
1781	1119 83 5 $2\frac{3}{4}$	154439 $3\frac{3}{4}$	40186 7 9	150348 9 8
total —	2085 66 18 $0\frac{3}{4}$	356723 $1\frac{1}{4}$	81263 19 3	355278 9 $2\frac{1}{2}$
verage of 3 Years.	695 55 12 $8\frac{1}{4}$	118907 $3\frac{3}{4}$	27087 19 9	118426 3 $0\frac{3}{4}$
verage per al. and £.	0 7 $5\frac{3}{4}$	0	0 4 $6\frac{1}{2}$	0 0 0

FREEMAN, Accountant.

And Customs, in the several Articles of Tea, Rum, Foreign
 from 1769 to 1773, and from 1778 to 1782, inclusive.

Y E A R S.	Lacins, Pieces, and Remnants.	Lawns and Cambricks, Pieces and Remnants.	Calicoes and Muslins, Pieces and Remnants.	Blois and Thread Bone Lace, Yards and Ells.	Silk, Pieces & Remnants.	Silk Handkerchiefs, Pieces and Remnants.	Nankeen Cloth, Pieces and Remnants.	Prohibited East India Goods.		
								Silks, Pieces and Rem- nants.	Silk Hand- kerchfs Pieces and Rem- nants.	China and Rem- nants.
1764	221	200	1178	698	866	610	222	145	1122	
1774	442	108	854	3030	287	160	342	85	641	
1777	209	358	230	565	81	183	661	59	237	
1777	756	400	540	3667	383	348	1174	126	747	
1778	313	831	1051	2748	211	211	493	364	186	
1775	533	1131	1273	2130	329	166	555	193	1000	
1776	514	65	574	3210	86	301	459	18	343	
1782	27	804	1172	23144	97	223	767	97	333	
1782	75	2212	562	69371	903	60	927	112	256	
1785	22	364	487	23829	472	358	4415	231	181	

JOHN BASTIN, P. Accountant.

ARDEN, Deputy Inspector of Prosecutions.

RICHARDSON, Deputy Register of Seizures.

CCOUth Spirits, and Starch, charged with Duty,
the Year amount of the Additional Duties in the last
od, and

Years, ended July 5.				Compare of old Duties.					
1782.									
Old	Amount of additional Duties.			Increase.			Decrease.		
d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
malt, at 6d	—			368876	16	6 $\frac{1}{4}$			
brandy, at 10	94	8	6	—			261	3	5
nal duty, at 10	65614	11	1 $\frac{1}{2}$	170074	6	8			
randy, at 6s.									
nal duty, at 10	1	1	6	3	6	6			
rum, at 6s.									
nal duty, at 10	77	3	3	—			123	2	6
um, at 4s. 8d.									
nal duty, at 10	70714	0	4	—			251858	16	8
ies from corn	32589	17	9	74302	11	11 $\frac{3}{4}$			
n corn, doub	1	15	6	10	15	9 $\frac{1}{4}$			
n corn re-lan	—			—			27	3	6 $\frac{3}{4}$
a molasses, at	784	2	3	—			96185	19	4 $\frac{1}{2}$
n foreign wine									
nal duty, at 8	11	17	0	150	14	9			
1 malted corn	—			7031	19	5 $\frac{1}{2}$			
n molasses, for	—			—			10247	7	1 $\frac{1}{2}$
om corn, at 4	58662	18	7 $\frac{1}{2}$	130490	5	10 $\frac{1}{2}$			
n corn, doub	3	4	0	19	9	6			
n do. re-lan	—			—			81	10	8 $\frac{1}{4}$
n molasses, at	349	7	10	—			34194	14	4 $\frac{1}{4}$
n foreign wine									
nal duty, at 2	5	5	4	77	14	2			
1 malted corn	—			21136	11	6 $\frac{3}{4}$			
n molasses for	—			—			5123	13	6 $\frac{1}{4}$
at 2d. per pou	49080	7	5 $\frac{1}{2}$	35373	0	1			
4 $\frac{1}{4}$	277990	0	5 $\frac{1}{2}$	807547	12	10 $\frac{3}{4}$	398103	11	3 $\frac{1}{2}$
9				398103	11	3 $\frac{1}{2}$			
7 $\frac{1}{4}$				409444	1	7 $\frac{1}{4}$			

Small Beer which have paid Excise,
 ended with Two Years, ended July 5,

INCREASE.		DECREASE.	
X.	V/ .	X.	V/.
83453 $\frac{1}{2}$	213124 $\frac{5}{8}$		
11633 $\frac{1}{2}$	—	—	392414 $\frac{1}{4}$
45087	213124 $\frac{5}{8}$	—	392414 $\frac{1}{4}$
			213124 $\frac{5}{8}$
			179289 $\frac{7}{8}$

ships; the former from the
 A C ces of Ships arrived safe.

Ex Chiral ships.	Total Weight.
8 containing lb.	— 22119847
4 do. —	— 22385914
0 do. —	— 17600861
9 do. —	— 17742358
7 do. —	— 16176012
1 do. —	— 21661087
4 do. —	— 19501948
8 do. —	— 15613624
5 do. —	— 16735611
3 do. —	— 19696242
9 containing —	lb. 189239504

Aver

T
 conf

nto Great Britain and Ireland,

consumption, about — lb. 4800000
 Tea tation — about — 1270000
 lb. 6070000

lb. 6070000
 do. 7550000
 lb. 13620000

Deputy Accomptant.

104
 20

ports of Tobacco, into
 istmas 1773, and from
 a the Duties and Draw-

PORTED.

s.	Drawbacks.			
Vt.	£.	s.	d.	
7	865584	5	11	
6	1079150	13	6	
9	1296458	11	4	
7	1311197	1	1	
8	98611	1	10	
9	77196	16	5	
5	165989	2	1	
6	158071	12	6	

O M K Y N S,
 t Inspector General.

No. 1
to Christ

82.

773.

1782.

Duties

Quantities.

Duties.

AN AC

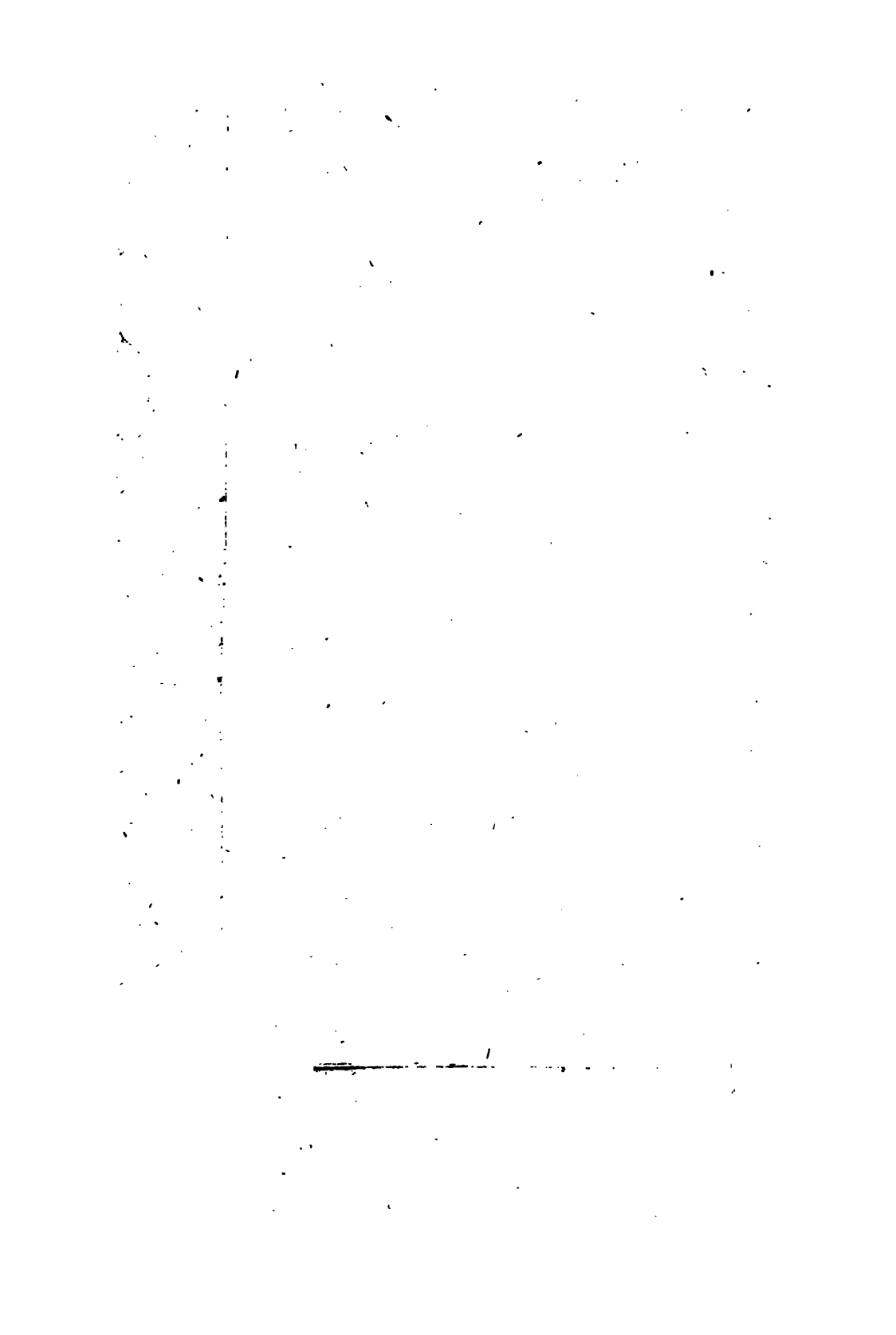
WINE

French, per T

Portugal, per

Rhenish, per

Spanish, per



No. IX.

An ACCOUNT of the Annual Variation of the Duties upon Wines imported, from Christmas 1769 to Christmas 1782.

	1770.	1771.	1772.	1773.	1774.	1775.	1776.	1777.	1778.	1779.	1780.	1781.	1782.
WINES.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
French, per Tun	66 0 6	66 0 6	66 0 6	66 0 6	66 0 6	66 0 6	66 0 6	66 0 6	66 0 6	78 2 11	86 10 11	91 16 8	96 4 1½
Portugal, per Tun	29 4 1½	29 4 1½	29 4 1½	29 4 1½	29 4 1½	29 4 1½	29 4 1½	29 4 1½	29 4 1½	35 1 6½	39 5 6½	43 17 5	45 19 2½
Rhenish, per Tun	35 7 1	35 7 1	35 7 1	35 7 1	35 7 1	35 7 1	35 7 1	35 7 1	35 7 1	41 10 7½	45 14 7½	48 0 6½	50 6 3
Spanish, per Tun	29 18 4½	29 18 4½	29 18 4½	29 18 4½	29 18 4½	29 18 4½	29 18 4½	29 18 4½	29 18 4½	35 16 6	40 0 6	44 15 11	46 18 9

JOHN TOMKYNs, Assistant Inspector General.

Custom House, London, Dec. 5, 1783.

AN ACCOUNT of the Annual Imports and Exports of Rum, into and from England, from Christmas 1769 to Christmas 1773, and from Christmas 1774 to Christmas 1782 inclusive; with the Duties and Drawbacks paid thereon.

	IMPORTED.			EXPORTED.		
	Quantities.	Duty of the Customs.			Quantities.	Drawback of the Custom Duty.
	Gallons.	£.	s.	d.	Gallons.	£. s. d.
1770	2630951	52649	17	5	1264809	25308 14 2
1771	2611469	52256	11	9	1311130	26235 13 8
1772	2086725	41756	4	9	543076	10866 18 2
1773	2124731	42516	13	11	820358	16567 3 1
1779	2161878	45421	18	3	729035	14588 5 8
1780	1621148	34060	19	10	820529	17239 13 0
1781	1229987	26649	14	4	162232	3515 0 6
1782	1587981	36044	12	11	392145	8901 1 4

N. B. The great Increase in the Quantity of Rum exported in 1780 appears to have been occasioned by 482,633 Gallons taken out of Warehouse, as Stores, supposed for the Navy and Army in America.

The Export Trade for some Years past has been uncertain; some Years considerable, and others inconsiderable.

JOHN TOMKYNs, Assistant Inspector General,

Custom House, London,

Dec. 8, 1783.

ith Dunt 1782; shewing the
uty in

uties, commenced 30th
May 1780.

Duty.	Duty for Years 1780, 1781, 1782
-------	------------------------------------

	s. d.	£. s. d.
or Corn 1	32589 17 9	
chargele Duty	1 15 6	
re-land Ton		
10 1	784 2 3	

No. XII.

An ACCOUNT of the Quantities of Sope charged with Duty, for the Years 1773, 1774, and 1775, compared with 1781, 1782, and 1783, shewing the Amount of the additional Duties in the last Period, and distinguishing each Duty.

	1773, 1774, 1775.		1781, 1782, 1783.		Additional Duty. $\frac{3}{4}$ Hard Sope. $\frac{1}{4}$ Soft Ditto. £. s. d. £. s. d.
	Quantity.	Amount at $1\frac{1}{2}$ d.	Quantity.	Amount at $1\frac{1}{2}$ d.	
	lb.	£. s. d.	lb.	£. s. d.	
Sope at $1\frac{1}{2}$ d. per Pound, additional Duty, at $\frac{3}{4}$ d. hard, and $\frac{1}{4}$ d. soft Sope — —	93190140	582438 7 6	98076806	612980 0 9	59079 15 4 $\frac{1}{2}$
			93190140	582438 7 6	
		Increase — —	4886666	30541 13 3	

N. B. The additional Duties commenced July 6, 1782.

JAMES WEBB, Accountant General.

Excise Office, London, Dec. 10, 1783.

No. XIII.

JUNT of the several Duties and Charges, or Deductions, now affecting every Species of Salt; Specifying the Dates, Particulars, and Totals, of the several Duties affecting each Species respectively.

Foreign Salt.	d.	£.	s.	d.	English white and refined Salt.	d.	£.	s.	d.	Rock Salt.	d.	£.	s.	d.	Foul Salt.	£.	s.	d.
By 5th and 6th William & Mary, chap. 7, per gall. at per bushel —	3	0	2	0	By 5th and 6th Wm. and Mary, chap. 7, per gallon — at per bushel —	1½	0	1	0	By 5th and 6th Wm. and Mary, chap. 7, per gallon — at per bushel —	1½	0	1	0	By 8th Geo. III. chap. 25, per bushel —	0	0	4
By 9th and 10th Wm. III. chap. 34, per gallon at per bushel —	7	0	4	8	By 9th and 10th William III. chap. 44, per gallon — at per bushel —	3½	0	2	4	By 9th and 10th William III. chap. 44, per gallon — at per bushel —	3½	0	2	4	—	—	—	
By 20th Geo. III. chap. 34, per gallon —	1½	0	1	8	By 20th Geo. III. chap. 34, per gallon — at per bushel —	1½	0	0	10	By 20th Geo. III. chap. 34, per gallon — at per bushel —	1½	0	0	10	Glauber, or Ep- tom Salts.	—	—	
By 22d Geo. III. chap. 39, per gallon —	1½	0	1	8	By 22d Geo. III. chap. 39, per gallon — at per bushel —	1½	0	0	10	By 22d Geo. III. chap. 39, per gallon — at per bushel —	1½	0	0	10	By 22d Geo. III. chap. 39, per hundr. weight	1	0	0
Total per bushel —	—	0	10	0	Total per bushel —	—	0	5	0	Total per bushel —	—	0	5	0	—	—	—	
Discompt on prompt pay- ments, at the rate of 10l. per cent. per ann. for six months —	—	0	0	6	Discompt on prompt payment, at 10l. per cent. per annum, for nine months —	—	0	0	4½	Discompt on prompt payment, at 10l. per cent. per annum, for twelve months —	—	0	0	6	—	—	—	
Net Duty —	—	0	9	6	By 5th Anne, chap. 29, if shipped coastwise, 20 miles by sea, or from port to port, an allowance is made of 3 bushels in 40 for waite, which, per bushel, is 4d. and ⅓ of a farthing —	—	0	4	7½	By 5th Anne, chap. 29, if shipped coastwise, 20 miles by sea, or from port to port, an allow- ance is made of 1½ bush. in 40 for waite, which, per bushel, is 2d. and ⅓ of a farthing	—	0	0	2	Mineral Alkali, or Flux for Glass.	—	—	—
	—	—	—	—	Net Duty —	—	0	4	3½ 7½	Net Duty —	—	0	4	3½ 7½	By 22d Geo. III. chap. 39, per ton —	1	0	0

TOTALS of the neat Produce of the several Duties under His Majesty's Commissioners of the Salt Duties, from Michaelmas 1782 to Michaelmas 1783.

Duty on Foreign Salt, from the Commencement of Mar. 25, 1764.	Duties continued from April 5, 1759, and Duty on foul Salt from May 1, 1768.	Additional Duties from May 10, 1780.	Additional Duties on Salt, and Duties on Mineral Alkali, Glauber and Epsom Salts, from June 22, 1782.	Total.
<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
<i>0 0 0</i>	167660 4 0	41914 19 5	42419 16 6½	251994 19 11½

the gross Produce cannot at present be ascertained, many of the Accounts not being yet come to this Office.

OLI. TILSON,

JOHN HILLERSDON,

E. BISSHOPP.

At Office, Dec. 10, 1783.

Examined, JOHN ELLIOTT.

No. XIV.

AMOUNT of the gross and neat Produce of the Stamp Duties, fr
August 1, 1782, to August 1, 1783, being the Period at which the
counts of this Office are annually made up.

Y E A R.	Gross Produce.	Neat Produce.
	£. s. d.	£. s. d.
1782 to 1783. — —	773170 18 4	720753 14 2

J. L L O Y D, Pro. Comptroller.

Stamp-Office.

PARTICULARS of the gross Produce of the Stamp Duties for 0
Year, from Aug. 1, 1782, to Aug. 1, 1783.

	£. s. d.
Several stamp duties — — — —	379591 9 10
Post-horse, &c. duty — — — —	96478 12 4
Almanacks — — — —	10644 17 10
Cards — — — —	24963 9 0
Dice — — — —	1753 2 6
Insurance — — — —	90509 8 5
Wine licences — — — —	21298 3 1
Ale licences — — — —	61332 9 7
Newspaper stamps — — — —	83051 7 3
Hanaper duty — — — —	3271 18 6
	773170 18 4

ACCOUNT principal Articles, for a Period of three Years from 5th
 ly 1772 to to 5th July 1782; distinguishing each Article, and the
 nount.

		Drawback of Duty on Exportation.						Compare.					
		1773 1774 1775			1780 1781 1782			Increase.			Decrease.		
Gross Neat.													
£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1573312	5 11 0 7												
577333													
967530													
1343646													
583381	—	2561	9 1 1	16152	5 5 1	13590	15 6			89693	19 11 1		
379251	—	211001	17 3 1	121307	17 4 1	—							
116874	—	31	14 4	6530	14 10	6499	0 6						
5541339	5 11 0 7 1	213595	1 7	143990	17 7 1	20089	16 0			89693	19 11 1		
		143990	17 7 1							20089	16 0		
		69604	3 11 1							69604	3 11 1		

L. B. On the 31

D. PAPILLON,
 W. LOWNDES,
 W. BURRELL,
 ST. BROOKSBANK,
 J. POWNALL,
 M. WHISH.

On the 6th July

Office, London
 December 1783.

~~1~~ ~~2~~ ~~3~~ ~~4~~ ~~5~~ ~~6~~ ~~7~~ ~~8~~ ~~9~~ ~~10~~ ~~11~~ ~~12~~ ~~13~~ ~~14~~ ~~15~~ ~~16~~ ~~17~~ ~~18~~ ~~19~~ ~~20~~ ~~21~~ ~~22~~ ~~23~~ ~~24~~ ~~25~~ ~~26~~ ~~27~~ ~~28~~ ~~29~~ ~~30~~ ~~31~~ ~~32~~ ~~33~~ ~~34~~ ~~35~~ ~~36~~ ~~37~~ ~~38~~ ~~39~~ ~~40~~ ~~41~~ ~~42~~ ~~43~~ ~~44~~ ~~45~~ ~~46~~ ~~47~~ ~~48~~ ~~49~~ ~~50~~ ~~51~~ ~~52~~ ~~53~~ ~~54~~ ~~55~~ ~~56~~ ~~57~~ ~~58~~ ~~59~~ ~~60~~ ~~61~~ ~~62~~ ~~63~~ ~~64~~ ~~65~~ ~~66~~ ~~67~~ ~~68~~ ~~69~~ ~~70~~ ~~71~~ ~~72~~ ~~73~~ ~~74~~ ~~75~~ ~~76~~ ~~77~~ ~~78~~ ~~79~~ ~~80~~ ~~81~~ ~~82~~ ~~83~~ ~~84~~ ~~85~~ ~~86~~ ~~87~~ ~~88~~ ~~89~~ ~~90~~ ~~91~~ ~~92~~ ~~93~~ ~~94~~ ~~95~~ ~~96~~ ~~97~~ ~~98~~ ~~99~~ ~~100~~ ~~101~~ ~~102~~ ~~103~~ ~~104~~ ~~105~~ ~~106~~ ~~107~~ ~~108~~ ~~109~~ ~~110~~ ~~111~~ ~~112~~ ~~113~~ ~~114~~ ~~115~~ ~~116~~ ~~117~~ ~~118~~ ~~119~~ ~~120~~ ~~121~~ ~~122~~ ~~123~~ ~~124~~ ~~125~~ ~~126~~ ~~127~~ ~~128~~ ~~129~~ ~~130~~ ~~131~~ ~~132~~ ~~133~~ ~~134~~ ~~135~~ ~~136~~ ~~137~~ ~~138~~ 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~~1345~~ ~~1346~~

MPAR 1773, 1774, 1775, 1776, and for the Years 1779, 1780, ports on each.

EXPORTS OF

	Years ended 5 July 1773, 1774, 1775, and 1776.			Years ended 5 July 1779, 1780, 1781, 1782, and 1783.			Increase.			Decrease.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
n beer,	164	4	2 $\frac{3}{4}$	150955	8	0 $\frac{3}{4}$	—	—	—	18208	16	2
d liquors												
ies												
1766	1570	3	0 $\frac{1}{2}$	2901	13	7 $\frac{3}{4}$	—	—	—	668	9	4 $\frac{3}{4}$
annual,	1085	7	6 $\frac{3}{4}$	1606	4	4 $\frac{1}{2}$	—	—	—	479	3	2 $\frac{1}{4}$
ditional	—	—	—	6924	4	7	6924	4	7	—	—	—
	3280	6	3 $\frac{1}{2}$	27645	19	7 $\frac{3}{4}$	—	—	—	10634	6	7 $\frac{3}{4}$
ence												
te and c	—	—	—	328	7	6 $\frac{3}{4}$	328	7	6 $\frac{3}{4}$	—	—	—
	761	16	11 $\frac{1}{2}$	45364	1	11 $\frac{1}{2}$	11602	5	0	—	—	—
	1611	18	6 $\frac{1}{4}$	25767	3	6 $\frac{1}{2}$	21155	4	11 $\frac{3}{4}$	—	—	—
	1217	0	11 $\frac{1}{2}$	14399	5	2	—	—	—	9817	15	9 $\frac{1}{2}$
fcc.	149	12	3 $\frac{1}{4}$	210069	10	4	—	—	—	136080	1	11 $\frac{1}{2}$
	1780	3	2 $\frac{3}{4}$	3722	19	8 $\frac{1}{2}$	—	—	—	1057	3	6 $\frac{1}{4}$
	228	12	10	10937	17	4	10709	4	6	—	—	—
is to reta												
	914	5	6 $\frac{1}{2}$	122790	7	9 $\frac{1}{4}$	35876	2	3 $\frac{1}{4}$	—	—	—
	763	11	6 $\frac{1}{4}$	623413	3	8 $\frac{1}{4}$	86595	8	10 $\frac{3}{4}$	176945	16	8 $\frac{1}{4}$
	413	3	8 $\frac{1}{4}$							86595	8	10 $\frac{3}{4}$
	9350	-7	9 $\frac{1}{2}$							903507	7	9 $\frac{1}{2}$
commen												
ns												
es to dea												
ervants	—	—	—	13618	2	8 $\frac{1}{4}$						
ats. com	—	—	—	87	15	5 $\frac{3}{4}$						
compar	—	—	—	6382	0	10 $\frac{1}{2}$						
compar	—	—	—	2092	4	9 $\frac{1}{2}$						
compar												
beer				22180	3	10 $\frac{1}{4}$						



its, from 1778 to 1782, s, and the Drawbacks

Year

Year 1772

I M P O R T S.				E X P O R T S.			
Duties.				Quantities.	Drawbacks.		
d.	£.	s.	d.		£.	s.	d.
7 4	3866	16	3	tons.			
5 10	112	11	8	38½	1447	10	6
4 3	—						
3 3	5423	12	6	Tun/ds. Galls.			
7 9				13 36½	277	2	4
0 0	8	6	0	0 31	2	18	2
2 3	421	11	2	2 2	33	9	3
3 11	12248	1	0	0 50	1624	6	10
3 4	196	3	8	1 33	8	17	10
3 2	5275	3	6	1 11½	281	12	9
8 0	178637	7	4	lb.			
	—			489518	1208060	7	3
				ces.			
				31	Paid at London.		
				lb.			
	13	5	4	2	Ditto		
	53	16	0	16	Ditto		
	—			1	Ditto		
	—			1	Ditto		
				rs. lib.			
2 9	116	3	3	3 21	4	8	8
1 6	589	7	2	Wey			
4	844	4	0				
0 6	258	11	3				

al Duties of each of the said Articles, and

Year 1782.

P O R T S.				E X P O R T S.			
No.	Duties.			Quantities.	Drawbacks.		
	£.	s.	d.		£.	s.	d.
				Lib.	Paid at London		
				1079			
				Gallons.			
3	3265	0	8	138438 $\frac{1}{2}$	2997	1	0
		0	3				
		70	2				
Galls.				Tun Hds. Galls			
59	4952	4	8	15 0 27	654	9	9
57	217	9	5				
3	13541	0	3	80 3 14	292	6	0
		1	10	0 1 3	11	13	2
52 $\frac{1}{2}$	5138	12	5	23 1 60 $\frac{1}{2}$	872	5	10
				Lib.			
7	110278	7	0	934282	39252	16	4
				Pieces.			
				2468	Paid at London		
lib.				Cwt. qrs. lib.			
21	321	6	8	2722 1 21	476	8	6
hels.				Weys. Bushels			
2	233	17	8	132 37	34	19	9
lib.							
3	73	11	2				
	431	8	10				

ANDERSON, Examiner.

An A ing any Article; the Annual Produce of

		1782.					
		Duty.		Quantities.		Duty.	
		£.	s. d.	Cwt.	qrs. lb.	£.	s. d.
Barrilla		5652	13 2	116255	3 0	28930	4 10
Grocery.	Cu	30017	15 0	34701	1 16	49943	10 0
	Gi	6515	8 5	20414	2 3	11202	8 7
	Ra	12882	3 8	35710	3 12	12570	4 4
	—	15990	8 5	7026	0 20	6503	15 8
	Su	82287	19 11	1316782	0 6	808723	12 10
Hemp,		72608	6 9	502440	3 22	92114	3 5
				T. C.	lbs.		
Iron, ba		43640	7 9	39940	2 3 13	153425	2 6
				C.	Ells.		
Linen.	Cal	17298	1 6	11537	2 15	15573	4 0
	—	13815	1 9	14284	0 7	12929	19 11
	Ge	68207	8 4	48484	1 3	59736	6 5
	La	11691	11 7	41260	Ps.	6334	18 11
	Ru	9723	8 11	11747	3 24	14430	7 11
Dii		10941	0 6	5453	2 12	19046	12 10
				T. H. G.			
Oil, ord		8256	6 7	2533	2 4	18825	7 10
Silk, ra		67723	18 10	143985	lbs.	8898	19 4
— th		11257	4 0	331685		86722	8 1
Skins,		6677	2 8	320434	No.	11014	18 4
— K		4407	16 0	345065		3421	14 4
Spirits.		20109	19 9	2630	3 22	24301	4 9
		26649	14 4	1587981	galls.	36044	12 11
Tobacco		131533	19 6	7203545	lbs.	449846	7 6
Wine.	Fre	34417	1 6	456	3 14	43814	16 3
	Por	472060	15 9	7992	1 50	352442	14 8
	Rh	4505	14 0	215	3 57	10991	10 6
	Spa	82097	12 6	1051	1 13	46325	7 0
Wood d		41804	14 6	26816	2 12	44247	7 10
— tir		11138	5 2	64656	0 40	13335	9 3
Salt-petr		17181	6 3	44821	0 27	7985	10 3

PEARSON,
TOMKYNs, Assistant Inspector General.

An A^d, Foreign Spirits, Wine, Tobacco, and other prin
rom 1769 to the present Time.

	DUTIES from May 10, 1780, to April 5, 1781.	DUTIES from April 5, 1781, to June 1, 1782.	DUTIES from June 1, 1782, to July 25, 1782.	DUTIES from July 25, 1782, to the present Time
Rum of	—	0 0 5 $\frac{4}{20}$	—	0 0 5 $\frac{9}{20}$
Foreign	—	4 19 9	8 16 4 $\frac{16}{20}$	9 4 9 $\frac{12}{20}$
	—	0 0 4 $\frac{3}{20}$	—	0 0 4 $\frac{7}{20}$
	84 12 8 $\frac{13}{20}$ $\frac{17}{20}$	90 3 10 $\frac{16}{20}$	—	94 9 9 $\frac{12}{20}$
	38 3 9 $\frac{17}{20}$ $\frac{2}{20}$	42 14 8 $\frac{8}{20}$	—	44 15 4 $\frac{16}{20}$
Wines f	39 1 1 $\frac{15}{20}$ $\frac{2}{20}$	43 15 8 $\frac{8}{20}$	—	45 17 4 $\frac{16}{20}$
	49 9 4 $\frac{6}{20}$ $\frac{14}{20}$	52 3 8 $\frac{8}{20}$	—	54 13 4 $\frac{16}{20}$
Tobacco	—	0 0 10 $\frac{1}{20}$	0 1 2 $\frac{1}{20}$	0 1 2 $\frac{237}{240}$
Coffee o	—	1 16 9	—	1 18 6
Sope, th	—	2 2 0	—	2 4 0
Salt, th	—	0 5 7 $\frac{4}{20}$	—	0 5 10 $\frac{8}{20}$
Succus	—	1 11 6	—	1 13 0

DAVID ANDERSON, Examiner.

An Articles, from Christmas 1769

	1780.	1781.	1782.
Note.			
Foreign Spirits.	£. s. d.	£. s. d.	
Spirits.	8 18 6	9 4 9 $\frac{1}{2}$	
Tea,	8 18 6	9 4 9 $\frac{1}{2}$	
	0 2 8 $\frac{1}{2}$	0 2 10	
	0 0 4 $\frac{3}{4}$	0 0 4 $\frac{7}{8}$	
	0 0 5 $\frac{1}{2}$	0 0 5 $\frac{1}{2}$	
	25 16 3	27 0 10	
Tobacco	0 0 10 $\frac{1}{2}$	0 1 2 $\frac{7}{8}$	
Coffee	0 0 11 $\frac{1}{2}$	0 1 4 $\frac{3}{8}$	
Sugar,	1 16 9	1 18 0	
Cambr	0 11 8 $\frac{1}{4}$	0 11 3 $\frac{1}{2}$	
	0 1 0	0 1 0	
Callic	0 4 11 $\frac{1}{2}$	0 5 2 $\frac{1}{2}$	
China	15 15 0	16 10 0	
	48 17 1	51 3 7 $\frac{1}{2}$	
Dimity	0 1 5 $\frac{1}{2}$	0 1 5 $\frac{1}{2}$	
Salt-pe	15 15 0	16 10 0	
	0 7 4 $\frac{1}{2}$	0 7 8 $\frac{1}{2}$	
Silk,	0 2 1 $\frac{1}{2}$	0 2 2 $\frac{1}{2}$	
	0 1 3 $\frac{1}{2}$	0 1 4 $\frac{1}{2}$	
	0 1 3 $\frac{1}{2}$	0 1 4 $\frac{1}{2}$	
	0 0 3	0 0 3	
	0 0 4 $\frac{1}{2}$	0 0 5	
	6 6 0 $\frac{1}{2}$	6 12 3	

Assistant Inspector General.

mbricks, Coffee, and Sugar, into
73, and from Christmas 1778 to
thereon.

S U G A R.						
		Quantity.			Duty.	
s.	d.	Cwt. qrs. lb.			£.	s. d.
11	3	1749865	0	0	553394	16 1
2	5	1425874	1	0	447960	4 10
18	8	1760345	3	8	552307	9 9
16	1	1730574	1	6	542000	17 0
10	2	1441943	2	18	478435	8 8
1	5	1318512	3	17	437471	12 5
9	0	1026175	1	14	582287	19 11
15	8	1316782	0	0	819696	15 10

K Y N S, Assistant Inspector General.

No. XXII.

An ACCOUNT of the Annual Exports of Cambricks, Coffee, and Sugar, from England, from Christmas 1769 to Christmas 1773; and from Christmas 1778 to Christmas 1782, inclusive, with the Drawbacks paid thereon.

	CAMBRICKS.			COFFEE.			SUGAR.		
	Quantities.		Drawbacks.	Quantities.		Drawbacks.	Quantities.		Drawbacks.
	Pieces.	£. s. d.		Cwt. qrs. lbs.	£. s. d.		Cwt. qrs. lbs.	£. s. d.	
1770	—	8541	No Drawback.	32021	3 5	53541	0 8 175843	3 4	45454 17 0
1771	—	22977		41727	2 25	69593	6 11 179404	1 17	50999 0 8
1772	—	13217		57884	1 19	100057	9 3 186356	0 5	48564 13 9
1773	—	7914		53307	2 17	95733	8 3 145486	1 26	41495 3 9
1779	—	4293	No Drawback.	33278	2 15	7133	10 9 61522	1 0	20349 1 0
1780	—	5872		33947	2 7	5223	3 6 95399	1 13	31678 10 9
1781	—	6734		13734	0 18	3729	1 6 1144279	0 16	69816 3 5
1782	—	3910		24380	0 20	5810	10 8 84924	2 6	52865 10 7

Custom House, London,
5th December, 1783.

J. TOMKYNES, Assistant-Inspector General.

An ACCOUNT of the Annual Gross Produce of the Duties arising upon East-India Goods imported in the under-written Years.

Gross Produce of the Duties.																	
Upon all rated articles, as calicoes, drugs, wood, &c.			Upon all unrated articles; as tea, China ware, Japanned ware, &c.			15 per cent. upon calli- coes and mullins.			5 per cent. upon prohi- bited goods arising per act of 6th George 3, cap. 52.			Amount of the total duties.					
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
1770	—	—	317293	2	6½	359495	5	5½	175884	9	9½	11344	14	2½	864017	12	0
1771	—	—	243579	13	3½	408479	17	3½	133254	5	11	11705	15	7½	857019	12	1½
1772	—	—	330938	6	7½	429910	10	5	202567	3	4½	13861	18	2½	977277	18	7½
1773	—	—	401971	11	8	389230	3	5½	220035	6	2½	16169	3	4½	1027406	4	8½
1779	—	—	296230	11	11	285066	4	0	180080	11	2	16629	15	2	778007	2	3
1780	—	—	201091	1	9	313874	11	0	183480	13	6	10066	16	3	708513	2	6
1781	—	—	215575	5	5	409478	6	4	153900	10	9	7646	7	1	786600	9	7
1782	—	—	303968	18	2	345361	14	5	137258	1	5	9874	2	7	796462	16	7

N. B. The duties arising upon Tea cannot be separated from other unrated articles.

There can be no account raised of the amount of drawbacks of these duties repaid on exportation, for, according to the present and ancient method of exportation, India goods (as well as any other particular species) are entered out, and exported, mixed with different species of merchandize, indiscriminately, at the will of the exporter, from the whole of which the drawbacks are computed; and by the present system of the custom duties, by branches, the sum of the whole drawback is so necessarily raised, without any possibility of dividing or applying the same to any respective or particular species or quantities.

W. SUCKLING, Deputy Collector,
W. RICHARDSON, Deputy Comptroller,
J. TOMKYNs, Assistant Inspector General.

Custom House, London,
5th December, 1783.

SECOND REPORT

From the Committee, appointed to inquire into the illicit Practices now used in defrauding the Revenue.

(M A R C H 1, 1784.)

The Committee, appointed to inquire into the illicit Practices now used in defrauding the Revenue of this Kingdom, and the most effectual Methods of preventing the same; and to report the same, with their Opinion thereupon, to the House; — now proceed to state such farther informations as have occurred to them in the Prosecution of their Inquiries.

WHEN the First Report of your Committee was closed, the informations required from the Commissioners of Excise of North Britain had not been received; — Those informations contain many circumstances which seem to merit the attention of the House; but as they also describe many practices precisely similar to what have already been reported respecting the English Excise, your Committee will confine themselves to the selection, either of such particulars as may tend to elucidate what has already been stated, or such as, by marking a peculiar coincidence and similarity of abuses in the two countries, may afford a decisive proof of the accuracy of the different accounts.

The Commissioners of Excise, after remarking that the forcible and piratical practices, with which the illicit introduction of foreign goods into Scotland is now accompanied, did not prevail previous to the late war; proceed to state, that goods are now landed from armed vessels, and are either lodged in subterraneous repositories, or escorted by armed parties of men and horses into the interior parts of the kingdom; — that the price of those goods, which is often not more than one half of the legal duties charged upon the fair importation, is commonly paid to the master of the vessel, or supracargo, in specie; — that many of the sailors employed against the enemies of this country during the late war, are now engaged in these pernicious practices; — that the particular parts of the coast where this traffic prevails, are betwixt the water of Orr, in the Stewartry of Kirkcudbright, and the Cumbræ Isles in the Firth of Clyde, on the west coast; and from St. Abb's Head to Tarbatness in Ross-shire, on the east side of the island; — that the south-west coast of Scotland, from the water of Orr to the Firth of Clyde, inclusive, is now, and for some time past has been, the great scene of smuggling, both at sea and on shore; — that the vessels which bring their cargoes from Flushing, Ostend, Gottenburgh, and even from Copenhagen, are increasing in number and size, (exclusive of smaller luggers and wherries, and of large row boats, some of them of a new construction, 40 feet long, and rowing with 12 or 16 oars) which

which are almost constantly employed in bringing over tea, spirits, tobacco, &c. from Redbay, and the north-east part of Ireland; and some Manx boats which take in cargoes at sea, or bring them over in the night from the Isle of Man.

That this trade upon the west coast is carried on chiefly by companies systematically established, and which appear to be as well known and openly avowed as the regular trading companies of the kingdom; — that the similar practices which prevail upon the south-east coast of Scotland, from St. Abb's Head to Tarbatness, are conducted rather by individuals, than by associated partnerships; — and that the goods thus introduced upon the south-east coast consist chiefly of tea, brandy, geneva, rum, and wine, and are brought from Gottenburgh, Ostend, Flushing, Dunkirk, &c.; — that the Commissioners of Excise have at present information of a smuggling cutter designed for this part of the coast, mounting 40 carriage guns; — that the chief part of the tea and foreign spirits used upon the north-east coast of Scotland, is supplied in like manner, notwithstanding the exertions of the revenue officers, at sea and on shore; and that considerable quantities are introduced into the metropolis of Scotland, and other principal towns, either secretly without permits, or by means of permits that have been forged, or fraudulently obtained and applied; and that the illicit introduction of foreign spirits is become so extensive, as not only to affect the revenue, but to sink the produce of the home distillery and brewery: the consumption of British-made spirits, and of beer and ale, being much lessened by the facility of obtaining foreign smuggled spirits.

In stating the inland smuggling of tea and spirits, the Scotch Commissioners particularly complain of the great abuse of permits, more especially by a collusion between the dealers in London and in different parts of Scotland; the former having a daily decrease of stock by retail, and being surveyed only occasionally, and by different officers than those who grant permits, apply for, and obtain, permits for large quantities of tea which has been so decreased; — those permits are then forwarded, without the tea, and by the post, to the Scotch dealers, who immediately take credit, in their respective stocks, for such a quantity of smuggled tea as the permit describes, and then demand new permits for sending it in small quantities, at different times, to various places in England, particularly to the Northern Counties. That a farther fraud arises from the circumstances of condemned spirits, tea, coffee, &c. being publicly sold to the best bidder; it frequently happens, from the quality and other circumstances, that those goods bear a price much below the duties, and yet they give to the purchasers a credit for the clandestine introduction of similar commodities of a much higher price.

It does not appear that the illicit practices in the internal excise of Scotland are at present increasing; that revenue, however, is suffering much from the local situation of some of the distilleries, which are set up in different parts of the country, often upon eminences, surrounded with high walls and gates, and where the officers cannot have their residence, the distillers generally occupying, as farms, a large part of the adjoining grounds.

It is suggested to your Committee, that, exclusive of these branches of positive statutes, the duties on distillery suffer much from the mode in which they are charged, viz. not upon the actual number of gallons of low wines and spirits distilled, but according to a presumptive calculation from the quantity of wash in the custody of the distiller; it being an undeniable fact, that in consequence of great improvements made in the arts of fermentation and distillation,

distillation, the proportion of low wines and spirits now produced from a given quantity of wash, much exceeds the quantity formerly produced; the surplus quantity beyond the proportion allowed, is reputed and considered as feints or after-runings, on which no duty is chargeable, although it is well known that the greater part of it is as good a spirit, of the first extraction, as what had before come from the still. — A farther prejudice to this branch of revenue arises from the liberty given by the Act of 21 Geo. III. Cap. 55. Sect. 30. to dealers and distillers, to reduce their British spirits in stock with water, in the sight of the proper officer, to as low a quality as they please; and this indulgence, joined to the extraordinary strength which some distillers give to their British spirits, has proved very detrimental to the revenue; the officers are unable to check the resulting frauds, because they have no authority to ascertain the strength of British spirits by the hydrometer, or otherwise, so as to insert the strength thus ascertained in their accounts of stock, and in permits; nor can the officers, upon finding spirits of a different quality in stock, or removing, seize the same as forfeited, although it should be well known that they were not the spirits of which an account had been taken, and duties thereon charged; thus the distillers have it in their power to reduce their stock one day, by large additions of water, and the next day to raise it to 40, 60, or even 80, per cent. above proof, with impunity, provided the total quantity is not increased. In the same manner, British spirits of a reduced quality, and small value, are sent out with permits, but there being no check as to the identity, spirits of the strongest kind and highest price are substituted, and, under the general permit, must be received into stock.

An abuse of permits, nearly similar, prevails both in England and in Scotland with regard to teas, and other articles. It is not unusual to purchase teas of a low-priced quality, to take credit with the officer for a proportionable quantity of stock, to dispose of those teas by retail, or otherwise, without accounting for the same to the officer, and then to demand a permit for the removal of a proportionable quantity, which is applied to cover the removal of high-priced teas clandestinely introduced. The same fraudulent idea is extended sometimes to condemned teas of the lowest value, which are collusively seized; upon the sale of the seizure, they are purchased at a very low price, and give the purchaser a credit for introducing into his stock tea of the best quality, that has paid no duty.

It is farther suggested to your Committee, that in the remote islands, and highland counties of Scotland, great quantities of spirits are clandestinely distilled, in small stills; which cannot be effectually prevented, unless the use of small clandestine stills were totally abolished, and public entered distilleries erected in convenient places for the inhabitants, and suited to the peculiar circumstances of those mountainous and thinly-peopled countries.

In the course of these informations, the attention of your Committee has been drawn to an exemption from duties, claimed and enjoyed by Mr. Forbes, of Culloden, for all spirits distilled from grain of the growth of his lands of Ferrintosh, in the county of Inverness: This singular claim is, for obvious reasons, becoming every year more extensively pernicious in its operations; and your Committee have thought proper to subjoin, in their Appendix, No. 1, a particular statement of the circumstances connected with it: — And will only remark, that under this claim of exemption, above 100,000 gallons of spirits were distilled, and circulated through Scotland, in the year pre-

ceding the 5th of July 1782, on payment of a composition amounting to little more than 70l.; and that the legal duties chargeable upon that quantity would have amounted to above 20,000l. Your Committee conceive, that this fact alone will sufficiently evince the expediency of either ascertaining the nature and legality of Mr. Forbes's exemption, and correcting the abuses of it; or of giving a reasonable compensation to the claimant, in order to the abolition of his claim.

Your Committee have subjoined to the same Appendix, an extract of the statement delivered by a member of this House, relative to the privilege of Ferrintosh, on behalf of the claimant.

The evasions in the distillery not only affect that branch of revenue collected in Scotland, but extend their operations to the prejudice of the English revenue: The method of charging the distillery duties by a presumptive proportion of produce from the wash, without regard to the strength or over-proof of the spirits, is the same in Scotland as in England; and as the difference of duty betwixt malt spirits made in Scotland, and in England, is charged and paid for upon all such spirits when sent with permit into England, it does not appear that the Scotch distiller can have any advantage over the English, with respect to duty, except, perhaps, by adding to the over-proof strength of the spirits; and except, also, that when he uses malt made in Scotland, he pays only half the duty that is paid on malt made in England. It is, however, an undoubted fact, that in the three years preceding the 5th of July 1783, there were sent from Scotland, by permit, into England, 457,613 gallons of British malt spirits; the original, or Scots duties, charged and paid thereon, amounted to 84,653l. 19s. 2½d.; besides which, there were charged the additional duty of 11½d. $\frac{2}{3}$ per gallon, with ten and fifteen per cent. thereon, amounting to 24,659l. 1s. 8d. in consequence of their being sent into England. The whole quantity of corn spirits, legally distilled, and that paid duty, in Scotland, in these three years (exclusive of 290,880 gallons distilled in Ferrintosh) was 676,408 gallons, and the total duty thereon, five per cents. included, amounted to 123,779l. 0s. 9½d.

Your Committee find, that the tax on goods and estates sold by auction in Scotland, has been less productive than the Commissioners of Excise apprehended it would have been: This deficiency arises partly from the various exemptions contained in the acts, under one or other of which a large proportion of sales are construed to fall; but it is more especially occasioned by a doubt, arising from the words made use of in the law, whether a licensed auctioneer is necessary for the sale of articles on which no duty is chargeable; and which having been almost universally determined in the negative, a very material check has been lost against many evasions of this duty, notwithstanding the best endeavours of the officers to secure and increase its produce.

Your Committee also find, that the duties arising from male servants in Scotland have been less productive than was expected: This is occasioned not only by its being, in some measure, a voluntary tax, and by the difficulty of discovering and convicting those who evade it; but very much by reason of the number of doubtful cases which have occurred, relative to soldiers, sailors, and apprentices, acting as servants, and particularly relative to gardeners, on account of the general clause of exemption in their favour, if day labourers; under which last description, a great many persons hired and paid by the day, week, or month, have claimed to be exempted.

It

It is farther stated to your Committee, that the act 19 Geo. III. cap. 69, having declared vessels to be forfeited only when under 200 tons, and found hovering within the prohibited distance from the coasts of this kingdom; it is understood that smuggling vessels cannot be seized and condemned on the Hovering Acts, if above 200 tons, which many of such vessels now are. There is a clause, too, in the same act, which authorizes the breaking up of vessels under 100 tons, if seized, for importation; and under 50 tons for hovering: under this distinction, ships of larger size, though forfeited, are given out to the claimants, on security to answer the appraised value; and frequently returned to the immediate possession of the smugglers, who are thereby enabled to continue their illicit practices in the same vessels, with little interruption. The obvious remedies for these different inconveniences will be reserved by your Committee for their subsequent Report.

And here it may not be immaterial to mention another defect in the laws, which has contributed much to the present formidable mode of smuggling: persons guilty of obstructing, wounding, or shooting at Officers of Customs or Excise, within the limits of a port, are subject to transportation by the act 9th Geo. II. and to death by the 19th Geo. II.—But no punishment is yet inflicted by any statute, on persons guilty of opposing and hindering, with violence, such officers from seizing goods liable to forfeiture, on board of vessels hovering within two leagues of the shore, or at any greater distance.

It is farther represented to your Committee, That the smuggling practices, in different parts of the kingdom, are rather encouraged, than effectually punished, by the too favourable judgements of justices of the peace: the penalties of treble value, for unshipping, receiving, or harbouring run goods, as well as for other purposes, being too often mitigated to trifling and incon- siderable sums.

The Scotch Commissioners of Excise are of opinion, That the smugglers are induced to enter ill-founded litigious claims, and consequently to discourage the officers of the revenue from the vigorous discharge of their duty, by the smallness of the sum in which defendants are by law obliged to find security, to answer the costs occasioned by the claims: — That sum, by the 3d of his present Majesty, was extended to 60l.; but the expences attending mere vexatious claims have, in some instances, amounted to some hundred pounds.

In the course of our enquiries into the abuse of permits, it appeared to your Committee, that during a late period of three years, there were removed by permits, from one place in the country to London, more than three times the quantity of British spirits that paid any legal duty. In one year this proportion was much greater, the quantity which had paid duty being only 3,000 tons, and the quantity moved by permit being, according to information given to your Committee, 19,000 tons.

By the act of 11t James I. cap. 22, confirmed by act 9 Anne, cap. 11, carriers are prohibited from exercising, at the same time, the trade of tanners; this law, however, is not understood to extend to Scotland, and the defect has often been found prejudicial to the duty upon hides, in that part of the united kingdom.

Many of the distant islands and places in the Northern and Western parts of Scotland are so thinly peopled, that they cannot defray the charges of officers of the revenue stationed to collect the duties of excise, and other duties: To remedy this, the Lords Commissioners of the Treasury, or persons

specially appointed by the Crown, are authorized by law to grant leases of such duties, for a term not exceeding three years : — It is stated to your Committee, that this remedy is very inadequate to the preservation of the revenue.

Your Committee have received a representation from the proprietors of salt works in Scotland, which states, that their manufactory is now suffering extremely, by the clandestine introduction of salt from Ireland into the west coast of Scotland, which the Irish are enabled to furnish at very low prices, by getting rock salt from England free of duty ; — they state, also, that a great abuse results from the act of Parliament granting liberty to import Irish salt into Clyde, for the purpose of curing fish ; and that from these circumstances, they have been obliged to reduce the number of their salt pans, and consequently that their manufactory is sinking, as well as the revenue resulting from it.

Your Committee have subjoined, in Appendix, No. 2 and No. 3, for the information of the House, an account of the totals of the excise duties, in gross and in neat, received in Scotland ; on the amount of brandy, rum, geneva, and other principal articles, from the 5th July 1769, to 5th July 1775, and from 5th July 1778, to 5th July 1782, inclusive ; with the total duty chargeable, and the drawback allowed on each article ; the variations in the said duties from 1769 to 1782, inclusive ; and the total of the annual imports and exports of the said several articles : and also, an account of seizures, by officers of excise in Scotland, of tea, brandy, geneva, and other articles, from 5th July 1769, to 5th July 1775, and from 5th July 1778, to 5th July 1782, inclusive.

In order to shew that the increase of expence in resisting the smuggling practices upon the coast of Scotland, bears a proportion to the increase of expence attending the protection of the English revenue, your Committee have subjoined, in Appendix, No. 4, an account of the number of cruizers in the service of the customs in Scotland, with the totals of their tonnage, number of men and guns, as also the expence thereof, from the year 1767 to 1783, inclusive, distinguishing each year.

And in order to furnish a more compleat view of the expence at present incurred by the English Commissioners of the Customs, in the prevention of illicit importations, your Committee have also subjoined, in Appendix, No. 5, an account of the total salaries and day pay of all the preventive officers in the several out-ports in England (exclusive of the salaries to the commanders and crews, and other expences of the revenue cruizers) for three years, (1780, 1781, and 1782) distinguishing each year.

T O B A C C O.

Your Committee postponed, in their First Report, a particular consideration of the state of revenue resulting from the duties on tobacco, the trade in that very valuable commodity being at present in a very unsettled state : It may be material, however, to observe, that the abuses resulting from the allowances of 10lb. weight per hoghead free of duty, given by act 24 Geo. II. to the importer, for the waste of tobacco ; and by another abuse used in drawing the sample, to the amount generally of more than 10lb. per hoghead, before the tobacco is weighed ; and also from certain practices attending the drawbacks on the exportation of the article : may deserve an early

early attention. A strong presumptive evidence of those abuses may be collected from a reference to the table in Appendix, No. 18, annexed to the First Report of your Committee; in which it will appear, that during the five years preceding the late war, viz. from the year 1769 to the year 1773, inclusive (when the duties on the importation of tobacco into Scotland were not less than 1,104,601 upon the annual average) the neat annual proceeds of the duty were for that period only 6150l.; but that during the last five years, viz. from the year 1778 to the year 1782, inclusive (when the duties on the importation have been only 92,131l. upon the annual average) the neat annual proceeds have amounted to 59,955l.

Upon this article it may be material farther to observe, that the illicit introduction of tobacco in Scotland has lately been attempted, with success, by vessels arriving directly from Virginia, and landing their cargoes upon the coast.

Your Committee have also been informed of a new species of illicit trade in this article, which has lately been practised in some of the Scotch ports:— Upon the arrival of a vessel with tobacco, offers are made to the importer, by some person who pursues smuggling professionally; — the tobacco is purchased for exportation, at a price beyond what the honest trader can afford; — it is then reported for exportation, to some place for which no certificate of its being really landed is required by law, and is afterwards clandestinely re-landed upon different parts of the coast.

The frauds resulting in this article from the abuse of certificates or permits, are various, and very extensive; and appear to be daily upon the increase, though accompanied in many instances with perjury: the laws are, perhaps, capable of much improvement upon this point; yet much fraud unhappily must be expected, even after every improvement that can be made in the laws, where the duties are very high upon articles intrinsically of little value. — Tobacco is worth about threepence per pound weight, clear of duties; and the duties, at the lowest rate, are about 1s. 3d. — the inducement, therefore, is in the proportion of five to one; and success in smuggling two hogsheds amply compensates for the loss of the other three.

The English Commissioners of the Customs have represented to your Committee, that it is now become a practice to import prohibited and high-duty goods in the short traders from Holland, and other foreign parts, which are intended to be clandestinely introduced into this kingdom; but in order to avoid the seizure and forfeiture, they are brought into port under pretence that they are designed for exportation, and are frequently reported for exportation accordingly, to foreign parts; after which they are privately conveyed on shore; — a similar practice is founded on the sales of prohibited seized goods, which, when permitted to be taken aboard for exportation in the port of London, are frequently re-landed before the vessel arrives at Gravesend. The remedies suggested to your Committee will be introduced into their subsequent Report.

S T A R C H.

Since the closing of their First Report, your Committee have received information, that great frauds are carrying on in the business of starch; partly by clandestine manufacturers, in places unknown to the Officers of Excise, which

which are attributed to the smallness of the penalty; and partly by importation, which are said to be made from Scotland, at a price below what the fair manufacturer in England can afford. Your Committee reserve the means of prevention, which have been suggested, for future discussion.

WAX CANDLES.

Farther applications have also been made to this Committee, on behalf of the makers and venders of wax candles: the smuggling practices in this article are become so prevalent, as to endanger the total loss of the revenue dependant upon it.

S O P E.

Exclusive of the frauds already reported with respect to the *sope* duties, your Committee are informed, that it is not unusual to import clandestinely, *sope* into this kingdom from Ireland, in hogheads lined with tallow: That article being exempt from duty.

LICENCES ON HAWKERS AND PEDLARS.

Your Committee find, That the laws for licensing hawkers, pedlars, and petty chapmen, have been found defective in many instances; — that such licences are granted indiscriminately to all persons applying for the same; there being no discretionary power vested in the Commissioners appointed for issuing licences; on which account they are too frequently granted to improper persons, who, by the abuse of such protection, are said to add greatly to the facility of conveying smuggled goods through the kingdom.

It is stated by the Commissioners, That it was intended by the act 9th and 10th William III. that every hawker travelling with one horse, &c. should pay a duty of 8l. per annum, and for every other horse, &c. an additional duty of 4l. for each horse — but that, by a mistake, the word *year* stands in the act, instead of the word *beast*; through which mistake, persons taking out such licences have hitherto only paid a duty of 8l. per annum for a licence though they travel with three or more horses.

It is also stated, That the description of a hawker is too limited, and ought to be extended so as to affect all those who send goods by land or water carriage, or carry or convey goods from *one town or place to another*, instead of from *town to town*; — the Courts of Law having already determined that barely going from one town to another does not constitute a hawker. — The Commissioners farther state, The penalty of 12l. for travelling without a licence, is found inadequate to the offence; and that Surveyors are embarrassed, by being obliged to carry offenders before a Justice of the Peace for the county where the offence is committed, instead of being permitted to carry them before the next Justice.

It appears by an account delivered to your Committee, of the gross and neat produce of the duties arising from licensing hawkers and pedlars, from 1769 to 1773, that the gross amount was 30,499l. 14s. which, after deducting the charges of management, produced a neat revenue of 19,867l. 17s. 4d. — And by the like account, from 1778 to 1782, the gross amount was 31,231l. 4s.; and the neat produce 19,979l. 4s. 6d.

A petition of the corn distillers, in and about the city of London, having been referred by the House to this Committee, the Commissioners of Excise were required to examine the facts contained therein, and to report the same to your Committee. — As it will be difficult to convey a just idea, either of the contents of the petition, which relate to a very valuable branch of revenue, or of the observations made by the Commissioners of Excise, by any abstract, your Committee have thought proper to subjoin a copy of the said petition, together with the report of the Commissioners of Excise thereon, which are in Appendix, No. 6; and beg leave to recommend the whole to the consideration of the House.

Your Committee have also subjoined a table of the rates of Excise duties, as granted by the several Acts of Parliament, with the total duty on each commodity, together with the several per cents thereon, in Appendix No. 7; and also, An account of the variation in the duties of customs on certain articles, the annual produce of which is not less than 10,000*l.* from Christmas 1769 to Christmas 1782, in Appendix, No. 8.

These papers will be found material to illustrate many points contained in the different Reports of your Committee.

A mistake having been made at the Excise Office, in the account in Appendix, No. 12, annexed to the former Report, your Committee, in order to rectify that mistake, have subjoined in this Appendix, No. 9, an account of the quantity of *lope* charged with duty for the years 1773, 1774 1775, compared with 1781, 1782, and 1783, shewing the amount of the additional duty in the last period, and distinguishing each duty.

Your Committee will here close the detail of their inquiries into the illicit practices used in defrauding the revenue. They have endeavoured to lay before the House a short comprehensive view of every particular that has been brought within their observation, except only such circumstances as appear to be either too inconsiderable to merit the interference of Parliament, or of a nature inexpedient to be published, or of a description which may properly fall within the cognizance and correction of the Board of Revenue. The system of taxation created by the public necessities has opened a large field for the exercise of interested ingenuity; and it is but too probable, that many frauds are successfully pursued, in different branches both of trade and manufacture, to a great extent, which have escaped the observation of your Committee. But the prevention of the evil practices already ascertained, with respect both to force and fraud, if possible to be accomplished to any considerable degree (and it can only be accomplished by vigorous and strong measures) furnishes ample matter of attention for the present session, and is of essential importance both to the revenue and to public credit, and to the manners, morals, and due employment of the people of this kingdom — Your Committee, under this sense and construction of the duties confided to them, will next proceed to state the most effectual methods of prevention, so far as they may have been able to collect information, and to form opinions thereon.

A P P E N D I X

TO THE

S E C O N D R E P O R T .

No. I.

STATE of the Case of the Lands of Ferrintosh, in Scotland.

IN the year 1690, Mr. Duncan Forbes, of Culloden, proprietor of the Lands of Ferrintosh, an antient brewery of aqua vitæ, in the county of Inverness, obtained an act of the Scots Parliament (in consideration of damages sustained by these lands having been laid waste, &c. by the enemies to government about the time of the Revolution) farming to him and his heirs the yearly excise of the said lands of Ferrintosh, on payment of the sum of 400 merks Scots, or 22l. 4s. 5½d. sterling per annum, being their proportion of 40,000l. sterling, the whole excise of Scotland at that time, as paid into the Exchequer.

In 1695, when a former duty of two merks upon the boll of malt (equal to 2s. 2½d. for about six English bushels) was taken off, and in place of it additional duties were imposed on exciseable liquors, Mr. Forbes obtained a new act, confirming his former one; but in this it is expressly declared, That his lands of Ferrintosh should be liable to their just proportion, conform to the said sett, of what additional excise was or should be imposed by law upon the kingdom;—which proportional addition was accordingly then rated and paid.

So early as the year 1703, these grants appearing to be a grievance, both to the public interest and to the private one of those gentlemen whose lands lay contiguous to Mr. Forbes's estate of Ferrintosh, a petition was presented to Parliament by several landed gentlemen of the shires of Ross and Inverness, setting forth, That by means of this privilege Mr. Forbes distilled in a manner duty free, and thereby underfold and ruined his neighbours as effectually as if he had a monopoly, and prejudiced the revenue of the country to a very considerable amount; and therefore praying, that this composition in his favour might be declared to be extinct and expired; more specially (as it was alledged) that by that time all his losses were fully indemnified, in consequence of his having so long enjoyed this right.—On Mr. Forbes's answering this petition, the Parliament (on a division, as is said, and by a majority of only one vote) did not repeal the act granting the exemption; but specially restricted the privilege to the growth of Culloden's own lands of Ferrintosh, so as all other grain brought into them, and distilled, should be liable to survey and excise, in the same manner as in any other parts of the country.

Under

Under the restriction therefore (which the Commissioners of Excise in Scotland have all along endeavoured to enforce, though without much effect) Mr. Forbes was thus confirmed in his grant; and in that situation the matter stood till the union of the two kingdoms in 1707:---By the 6th article of which treaty, the duties upon export and import of such particular commodities, from which the subjects of either kingdom are specially exempted by their private rights, are, after the union, to remain safe and entire to them in all respects as before:---By the 7th article, the same excise upon all exciseable liquors is to take place, for ever after the union, throughout all parts of the united kingdom, except as to a particular malt liquor in Scotland, called two-penny ale:---And by the 25th article, it is declared, That all laws and statutes in either kingdom, so far as they are contrary to or inconsistent with the terms of these articles, or any of them, shall, after the union, cease and become void.

When the union took place, the excise was accordingly established in Scotland upon the principles of that branch of the revenue in England:---And soon after this period, the then Commissioners of Excise in Scotland, apprehending Mr. Forbes's grant to be at an end (in which they were confirmed by the express opinion of Sir Simon Harcourt, at that time Attorney General, and who was one of the Commissioners for the union) thought proper, in 1711, to commence a suit in equity, by English bill, in the court of Exchequer, on the part of the Crown, to try the validity of this right:---Upon a hearing on bill and answer, the court decreed in favour of Mr. Forbes's claim to the exemption, on the footing of a private right, saved by the 6th article of union:---Three of the Barons signed the decree, Mr. Baron Scrope was absent; and the Lord Chief Baron Smith (who was another of the Commissioners for the union) dissented from it in writing, because he thought the grant was extinguished by the union: That a decree ought therefore to go for the Queen; and that Mr. Forbes should account.

The Commissioners of Excise acquainted the Lord High Treasurer, by letter dated the 5th of March 1712-13, of the event of this suit, and prayed his Lordship's directions, whether they should appeal to the House of Lords, to have the judgement reversed.

No directions, however, for that purpose having been received, a comparison was made between the English and Scots duties of excise, as they stood immediately at the union; when it appeared that the former were higher than the latter:---Whereupon a proportional sum was calculated, and added to Mr. Forbes's original composition; which, with another addition, in consequence of an increase to the duties on spirits, by the act of the 8th of Queen Anne, brought the whole of his composition to that time, for the excise of those lands, to 28l. 11s. 10d.---Since that period, in consequence of other additional duties imposed on low wines and spirits, by subsequent acts of the 19th and 33d of His late Majesty, and of the 2d, 19th, 20th, and 21st George III. proportional additions have from time to time been made to this composition, which at present amounts annually to 72l. 18s. 11½d.---And here it may not be improper to remark, that till the act 33 George II. anno 1760, the English duties introduced to Scotland, and chargeable there upon low wines from malt, were only 1½d. and upon spirits 4½d. per gallon; since which they have increased more than six times that sum, being now 8½d. for each gallon of low wines, and 2s. 1½d. per gallon of spirits, with 15l. per cent. on the amount thereof.

In 1761 the Commissioners of Excise took under their consideration the smallness of Mr. Forbes's composition, compared with the height to which the duties

on spirits had then arose;---the extent to which that distillery was now carrying on, under colour of this exemption---and the great circulation of its product, even in the remotest parts of the country, to the manifest prejudice of the entered distillers, wherever such spirits were brought for sale;---the loss of revenue thereby occasioned;---and the abuse, the Commissioners were authorised to say, that had been made of this indulgence, by bringing into the district of Ferrintosh large quantities of grain from the neighbouring, and even distant counties, for the purpose of distillation and sale.---From these considerations they then judged it their duty to take the opinion of the King's counsel in Scotland, as to the validity of this right. They inclined to think that the decree of the Exchequer in 1711, was not founded on the authority of any exceptions in the articles of union; but yet that Mr. Forbes's right rested solely on that decree, and the long acquiescence of the managers of the revenue under it. For farther satisfaction, therefore, in a matter of such importance, the Commissioners next obtained the opinions of Lord Camden and the late Lord Chancellor Yorke, when Attorney and Solicitor General, upon a very full state of the case;---and they clearly declared, that Mr. Forbes's right of exemption was not saved by the treaty of union; and that the decree in his favour in 1711, ought to have been appealed from at that time.

Under these circumstances, the Commissioners thought it necessary, in 1762, to represent this matter to the consideration of the Lords Commissioners of His Majesty's Treasury; which produced a correspondence with Mr. Forbes, who agreed to relinquish his right for 20,000l.

Afterwards in February 1763, a very full memorial, on the subject of this proposal (accompanied with the several necessary papers) was transmitted by the Commissioners to their Lordships, with their opinion of the offer, which they thought too high and unreasonable; as, by authentic accounts received, the utmost produce of the estate, including the benefit of the privilege, accounted for to the proprietor, did not then amount, one year with another, to 750l. per annum.

In 1765 Mr. Forbes, understanding that his demand of 20,000l. had been deemed extravagant, presented a memorial to their Lordships, declaring his willingness to depart from it, and to accept of 12,000l. as a sufficient compensation for his right; which price the Commissioners of Excise, in their report of the 16th January, 1765, submitted it would be expedient and for the interest of the revenue to pay, rather than that this matter should continue longer in so unfavourable a state.

Accordingly, in the winter 1767, the affair was proceeded in so far (as the Board were informed by one of their brethren then in London) that Mr. Forbes's demand of 12,000l. was agreed to be given; and a bill for confirming it was prepared, and expected to have been passed that session of Parliament; but, owing to some incident or other, no farther steps were taken for carrying this agreement into effect; and since then this important matter has continued to stand just as it was---doubtful as to Mr. Forbes's legal right of exemption, but absolutely certain as to the mischiefs which flow from the exercise of it, both to the entered distillers, and to the revenue upon spirits from malt, in other parts of the kingdom.

As a demonstration, with respect to the latter, it appears, by the returns of the officers of excise stationed there for the purpose of charging and levying the malt and other duties under the management of the Commissioners, that the quantity of spirits distilled upon these lands, according to the account

taken by the officers from the wash, in the legal proportions, was, in the year ending 5th July 1763, 41,268 gallons, the legal duties chargeable whereon would have amounted to 6,016l. 15s. 7½d. In the year ending 5th July 1766, there appears to have been distilled 68,741 gallons—legal duties 10,025l. 14s. 4½d. In the year ending 5th July 1782, there were distilled 111,741 gallons—legal duties thereon 20,317l. 2s. 5d. In the last year, ending 5th July 1783, there were distilled 67,319 gallons—legal duties 12,776l. 8s. 5¾d. And the total quantity distilled within these last 21 years, prior to the 5th of July 1783, amounts to no less than 1,707,355 gallons of spirits—the full duties thereon to 260,680l. 13s. 8½d. as appears by the particular account thereof, hereto subjoined.

Great as this total at present is, and (from the preceding gradual increase of late years, as well as from a very large distillery, with enterable utensils, &c. having been lately set up by a company of gentlemen, merchants, &c. on these lands of Ferrintosh, who distilled, in six months, prior to the 5th of July 1782, no less than 5341 gallons of spirits, the duties whereof would have amounted to about 950l.) higher as in all probability it will continue to be, during the existence of this right of exemption, it is to be observed, that if it shall be taken away, by purchase or otherwise, it is not to be presumed that the distillery in Ferrintosh would, when under survey, produce a revenue any thing near equal to the foregoing amounts. The introduction, however, of the legal duties on the spirits made there (instead of the present inconsiderable composition paid by Mr. Forbes) would not only yield something material upon the spot, but would unquestionably have a very essential effect towards increasing the general distillery of this country; which, notwithstanding the discouragement it labours under in consequence of this monopoly, has already become an object of considerable magnitude and importance in the revenue of Scotland. The circumstance of discouragement to the entered distillers is mentioned, because they have complained, and it is believed with great justice, that the greatest part of these Ferrintosh spirits are now almost daily carried to the most remote parts of this country; and large quantities thereof have, within these four or five years last past, been sent into different parts of England, particularly to London, where a public warehouse for the . . . of them has been lately opened:—and that, although such spirits are of equal or superior quality, they are sold at a lower price than the entered distiller can afford to sell his spirits.

Under all these circumstances, it is to be wished, that this doubtful, but destructive right of exemption, were taken away by purchase, in the manner formerly proposed, and nearly completed.

With a view to this desirable end, Arthur Forbes, Esquire, of Culloden, the present proprietor, in November 1781, presented a memorial to the Lords Commissioners of the Treasury, signifying his willingness to dispose of his privilege to government for a reasonable price. This memorial was referred to the Commissioners of Excise in Scotland, who, on the 4th of March 1782, made a very full report thereon to their Lordships, expressive of their hearty wishes, that this exemption was brought to an end, either by purchase for an adequate compensation, or otherwise, as to their Lordships should seem most expedient: but, owing to the then uncertain state of public administration, nothing farther was done in the matter, as it is believed their Lordships never came to a final determination upon, or gave any answer to this memorial.

No. I.

AMOUNT of the Quantities, and Duties on Low Wines and Spirits made in the Lands of Ferrintosh, from 6th July 1762 to 5th July 1783.

		Low Wines.	Spirits.	Duties.		
		Gallons.	Gallons.	£.	s.	d.
	1763	68,733	41,268	6,016	15	7½
	1764	83,979	50,462	7,355	3	1½
	1765	112,582	67,544	9,850	8	9
	1766	114,600	68,741	10,025	14	4½
	1767	107,378	64,409	9,393	18	1½
	1768	163,027	97,840	14,267	1	10½
	1769	146,284	87,761	12,798	19	4½
	1770	151,309	89,715	13,139	3	9
	1771	156,862	94,327	13,745	1	10½
	1772	152,529	91,587	13,352	16	3
	1773	111,253	66,750	9,734	9	4½
	1774	118,774	71,265	10,392	15	7½
	1775	112,165	67,414	9,825	4	4½
	1776	136,939	82,343	11,999	—	—
	1777	138,650	83,262	12,138	12	6
	1778	129,608	79,071	11,463	3	1½
	1779	148,506	88,731	13,140	16	—
	1780	206,796	123,965	19,313	—	—
	1781	187,066	111,820	19,634	18	7½
	1782	186,286	111,741	20,317	2	5
	1783	113,773	67,319	12,776	8	5½
For the Year ended at 5th July — — —		2,847,999	1,707,355	260,680	13	8½

EXTRACT

No. I.

EXTRACT of the Statement delivered by a Member of this House
relative to the Privilege of Ferrintosh.

Duncan Forbes, of Culloden, Esquire (great grandfather of the present Culloden) was one of those who, in the reign of King James II. stood up in the defence of the religion, laws, and liberties of their country; and at a very great expence, as well as risque of his life and fortune, zealously engaged in promoting the late happy Revolution.

The Popish faction having, during his absence in Holland on that service, laid his estates waste, particularly his barony of Ferrintosh, whereon he had an ancient brewery of aqua vitæ, the Parliament of Scotland, by an act passed the 22d of July 1690, and which recites, "That the said estate and brewery "had been laid waste by the King's enemies, did, for encouraging the po-
"sessors thereof to set up again, and prosecute their former trade of brewing,
"and to pay a duty of excise, farm the future excise of the said barony to
"the said Duncan Forbes, and his successors, heretors thereof, for 400 merks
"Scots;" which is declared to be the proportion of excise payable out of the barony of Ferrintosh: the whole excise in Scotland being 40,000l. sterling at that time.

This act was afterwards confirmed and explained by another of the 16th of July 1695.

John Forbes, of Culloden's father being in distressed circumstances, from the debts incurred by his father, Duncan Forbes, Lord President of Scotland, from the well-known active part he took in quelling the rebellion 1745, (for which he never received any satisfaction) agreed to sell or relinquish the privilege for 12,000; but this transaction did not take place: and, on John's death, the friends of the family interposed, by borrowing money, and thereby saved the estate.

A few years ago, and during Mr. Forbes's minority, Mr. Ross, from his relation to, and connection with, the family, was called on to know upon what terms the owners of the estate would dispose of the privilege; who informed the Lords Commissioners of the Treasury, that he was authorised to dispose of it to the public for 20,000l. to be paid by installments of 5,000l. per annum, out of the excise in Scotland:—the change of ministry, which soon afterwards took place, put a stop to that transaction.

(Secor

with Br Geneva, and on July 5, 1778, to July 5, 1782, inclusive; and the total
Duty on all from 1769 to 1782, inclusive; per Requisition of the Honourable Com
mittee

Articles of the Excise Duty on Brandy, Rum, Geneva, and other principal Articles, viz.														
Year ended 5th July.	Sp. Be.	Foreign. Grofs and Neat.	For Bra Gro N Foreign Geneva.	Hungary Waters.	Cordial Waters.	Mum.	Strong Waters.	Foreign.		Cyder.		British Plantation Rum exported		
								Rum sold for Payment of the Duties.	Brandy sold for Payment of the Duties.	Home made.	Foreign.			
	per L.	l. s. d.	l.	Gall.	G.	G.	G.	G.	Gall.	Gall.	Hhds. Gall.	Gall.	Gall.	
70														
71														
72														
73														
74														
75														
79	5 per													
80	5 per													

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odities of
to the 5th

g's Share.

<u>G.</u>	<u>s.</u>	<u>d.</u>
1	15	0 $\frac{1}{2}$
5	16	5 $\frac{1}{2}$
6	17	6 $\frac{1}{2}$
6	19	1
1	16	10 $\frac{1}{2}$
5	6	7 $\frac{1}{2}$

7 $\frac{1}{2}$
2 $\frac{1}{2}$

No. IV. (Second Report.)

An ACCOUNT of the Number of Cruizers in the Service of the Customs in Scotland, with the Totals of their Tonnage, Number of Men and Guns, as also the Expence thereof, from the Year 1767 to 1783, inclusive, distinguishing each Year.

Years.	Number of Cruizers	Totals of their Tonnage.	Number of Men.	Number of Guns.	Expences.
1768 —	5	440	119	32	5373 18 5
1769 —	5	440	119	32	4317 16 5
1770 —	5	440	106	32	4116 11 1½
1771 —	5	440	124	32	4485 18 9½
1772 —	5	440	130	32	4624 2 8½
1773 —	5	440	128	32	5247 6 5½
1774 —	5	440	122	32	5802 1 9½
1775 —	5	440	132	32	4752 1 10
1776 —	5	440	129	32	4609 13 8½
1777 —	5	440	102	32	3859 18 8½
1778 —	5	440	118	32	6111 1 1½
1779 —	5	440	126	32	9400 4 0½
1780 —	5	833	235	76	13665 18 8
1781 —	5	833	250	76	9486 15 8
1782 —	6	833	256	76	8751 19 8½
1783 —	6	833	193	76	8073 3 8½
Total					102678 12 11

Custom House, Edinburgh,
20th January 1784.

RICHARD GARDNER, Assistant Comptroller General.

N. B. This account required by an order, dated the 5th of December 1783,
of the Committee appointed by the Honourable House of Commons.

No. V.

An ACCOUNT of the Total Salaries and Day Pay of all the Preventive Officers in the several Out Ports in England, (exclusive of the Salaries to the Commanders and Crews, and other Expences of the Revenue Cruizers) for three Years, distinguishing each Year.

	£.	s.	d.
1780	—	—	—
1781	—	—	—
1782	—	—	—
	64740	13	5
	67724	14	0½
	64530	14	11
	196996	2	4¾
Average	—	65665	7 5½

Custom House, London

4th February, 1784.

JAMES POWELL,

For the Inspector of Out-port Collectors' Accounts and Vouchers.

No. VI.

To the Honourable the Commons of Great Britain in Parliament assembled.

The humble Petition of the Corn Distillers in and about the City of London.

Sheweth,

THAT your petitioners have embarked very considerable capitals in erecting buildings, and providing utensils and materials, for carrying on the corn distillery, under the sanction of the laws.

That your petitioners, though few in number, comprise, in importance and extent of their manufactories, upwards of 11-12ths of the whole distillery of England: the proportion paid by the London distillery the last year, ending 5th July, to the public revenue, being nearly as 310,000l. to 25,000l.

That, alarmed at the surprising decrease of, and impending ruin to, a trade of so much importance to the landed interest, as well as to the revenue of this country, your petitioners have endeavoured to investigate the causes of its late rapid declension; and the deeper their researches, the more they are induced to impute it to the fraudulent practices of the smuggler and illicit trader.

The corn distillery, which, upwards of twenty years ago, was a market for, and took 500,000 quarters of corn annually, has not, of later years, made a demand for more than 150,000 quarters.

The great encouragement to the increase of agriculture, and the resulting benefit to the landed property, under the former state, are too obvious to suffer the late destructive change to pass unnoticed.

With respect to the revenue, your petitioners conceive it will be found, on enquiry, that about the year 1750, when the imposts or duties upon corn spirits were only about 12l. per ton, the corn distillery yielded a revenue to government of about 500,000l. annually; and, to come nearer the present time, that in 1778 the duties amounted to 540,000l. and upwards.

In 1779, 1780, 1781, and 1782, additional imposts were laid on, with a view to aid and increase the revenue, and such increase was estimated at upwards of 130,000l. additional yearly revenue; yet, in the year 1783, it will be found, that the whole produce of the distillery was about 335,000l. only.

Thus, instead of the promised increase of revenue by the additional imposts, this one article of British manufactory, which, in 1750, at an impost of about 12l. per ton, produced 500,000l. in 1778, at an impost of 49l. per ton, produced 540,000l.; in 1783, at an impost of 62l. per ton, produces only 335,000—which is 165,000l. short of what it was in 1750, and 340,000l. a year short of the promised increase.

Your petitioners, in the course of this enquiry, have every reason to believe, that it is not from any decrease in the consumption of spirits in England that this change arises: on the contrary, that the demand and consumption have greatly increased; and that this material deficiency of the public revenue is owing to the introduction of foreign spirits by the smuggler, and by the illicit trade of secret manufactories in Great Britain, and other evasion of duties.

And your petitioners have submitted this short sketch, or comparative view of the past and present state of the corn distillery, in order to shew, that in

proportion to the increase of the imposts, such has been the increase of the bounty or profit to the illicit trader, that the temptation exceeds the force of all our restrictive laws; and what was intended as an additional aid to government, has operated in diminution of the revenue, by encouraging fraudulent practices, and in effect prohibiting the fair trader.

That, although your petitioners conceive themselves entitled to the protection and encouragement of the Legislature, it is not their interests alone that are at stake. The corn distillery is evidently of great national importance:—and the defalcation of the revenue calls not more forcibly for the interposition of the Minister, than the revival of a failing market for our staple, the corn trade, and averting the injury to the landed property, call for the attention of the country gentlemen.

The protection of the fair trader—the increase of his manufacture—the end of government with respect to revenue; and—the maintaining or increasing the value of the landed property, being, as your petitioners conceive, inseparable from their interests.

Your petitioners, therefore, humbly pray,

That this important matter may be taken into consideration, and that relief may be afforded,

Whether by such a reduction of the late unproductive imposts as may remove the temptations to the fraudulent and illicit trader, and consequently render farther restrictive laws unnecessary;

Or, by more effectual restrictions, and better enforced regulations, suppressing the frauds, and making these additional imposts answer the ends for which they were laid on:

Or otherwise, as in your wisdom shall seem meet.

BELLS, GOSSE, and BENWELL,
 COOKE, WILBIE, SAYER, and SMITH,
 CURRIE and BYLES,
 JOHNSON, PAYNE, HODGSON, and SNAITH,
 LE FEVRE, HATCH, and SMITH,
 LIPTRAP, MILWARD, and COTTERILL,
 METCALFE and Company,
 DAVID ROBERTS and Company.

REPORT of the Commissioners of Excise, upon the Petition of the Corn Distillers.

THE Commissioners of Excise beg leave, in pursuance of an order of the Committee appointed by the honourable the House of Commons, to enquire into the illicit practices used to defraud the revenue of this kingdom, to submit to the consideration of the Committee the following observations upon the petition presented to that honourable House by the corn distillers in and about the city of London.

That the landed interest, the commerce, and the revenue of the kingdom, derive great benefit from the corn distillery, is a fact that cannot be doubted;

and it necessarily follows, that it ought to be encouraged and supported, unrestrained by any other regulations than those that are essential to the security of the revenue, and to the preservation of the health and morals of the people.

The debauchery that prevailed amongst the lower classes of the people in this nation, from the excessive drinking of spirituous liquors, at the first period to which the petition of the corn distillers refers, and for several years antecedent thereto, occasioned such a consumption of British spirits, as, fully accounts for the large revenue stated by the petitioners to arise from that commodity at that period; and it appears from the books of this office, that, at an average of seven years, ending Midsummer 1751, the annual quantity of low wines extracted from corn, was eleven million one hundred and six thousand one hundred and seventeen gallons.

The regulations and restrictions to which the retailers of spirituous liquors were subjected, and the additional duties imposed soon after that period, with a view to check the licentiousness of the people in this article, had a considerable effect on the corn distillery; inasmuch, that at an average of seven years, ending at Midsummer 1758, the annual quantity of low wines extracted from malted corn was no more than six million eighty-one thousand three hundred and seventy gallons.

The scarcity of corn in the years 1758 and 1759, induced a total prohibition of the corn distillery in those years; and the market was wholly supplied with spirits extracted from molasses: this circumstance, combined with the farther heavy additional duty laid upon the distillery in 1760, operated greatly to the injury of the corn distillery; inasmuch, that at an average of twenty-two years, ending at Midsummer 1782, the annual quantity of low wines extracted from corn appears to have been only three millions seven hundred and ten thousand seven hundred sixty-two gallons.

It must be observed, however, that the quantity of low wines extracted from corn in the four last years of that period exceeds, though but in a small degree, the produce of any other four years of the whole period; notwithstanding the additional duties complained of by the petitioners had, in part, taken effect in those years.

The Commissioners of Excise do not, however, argue from these facts, that the corn distillery is not in a declining state: the failure of the revenue in the year ending at Midsummer last, is a clear evidence of the justice of the complaint made by the petitioners; and, as far as it affects the subscribers to the petition in particular, it is still further corroborated by a statement of the quantity of low wines extracted from corn in the distilleries in and about London, in the months of July, August, September, October, and November 1781, compared with the quantity extracted in the same months 1783, in so far as the accounts have been returned to the Office of Excise.

In the former period the quantity was six hundred twenty-five thousand one hundred seventy-one gallons: in the latter period, two hundred sixty-four thousand eight hundred and three gallons.

The rapid decline of the corn distillery of England in the year 1783, it is submitted, can be attributed only to the following causes:

First, To the immense quantity of foreign spirits introduced by the smugglers, and of molasses spirit privately made in places of Concealment: both which evils have of late increased to a very great degree.

Secondly, To the frauds committed in the country distilleries, and more especially at Bristol. And,

Thirdly, To the large quantities of spirits, which, for want of proper regulations, are imported from Scotland, under circumstances of great disadvantage to the distilleries of this part of the kingdom.

To these causes the petitioners add, the effect of the additional duties and per cents. imposed since the year 1779: but although we admit that the whole of those additional duties did not come into full operation till the year 1783; yet it is submitted, at the same time, that as the corn distillery was in a better state in the years 1779, 1780, 1781, and 1782, than it had been in any antecedent period of the same extent since the year 1760, the decline in the year 1783 ought not to be attributed, at least but in a very inconsiderable degree, to the additional duties laid in those four years.

Excise Office,

London, 13th January, 1784.

D. PAPILLON,

W. LOWNDES,

W. BURRELL,

ST. BROOKSBANK,

J. POWNALL,

M. WHISH,

A TABLE of the Rates of Excise Duties, as granted by the several Acts of Parliament, with the total Duty on each Commodity, together with the several per Cents. thereon.

Duties granted by Acts of Parliament.		Particular Rates of Duty on each Commodity.		Totals of the Rates of Duty on each Commodity.	Total per Cents. on the Amount of Duty.		Total Rates and per Cents.	
		£.	s. d.		£.	s. d.	£.	s. d. Parts of 20.
Strong Beer and Ale — —	By 12 Car. II. c.23	Temporary Duty	—	1	3	—	—	8
	do. c.24	Hereditary	—	1	3			
	4 W. & M. c. 3	99 Years	—	—	9			
	5 & 6 do. c. 7	Cont. by 4 Ann, c.6	—	—	9			
Table Beer —	c.20	Bank	—	—	9	—	—	—
	8 Ann — c. 7	Additional	—	—	3			
	1 Geo. III. c. 7	Additional	—	3	—			
	22 Geo. III. c.68	—	—	3	—			
Small Beer —	12 Car. II. c.23	Temporary	—	—	3	—	—	—
	do. — c.24	Hereditary	—	—	3			
	4 W. & M. c. 3	99 Years	—	—	3			
	5 & 6 do. — c. 7	Cont. by 4 Ann, c.6	—	—	3			
Cyder and Perry	do. — c.20	Bank	—	—	3	—	—	—
	8 Ann — c. 7	Additional	—	—	1			
	12 Car. II. — c.23	Temporary	—	1	3			
	do. — c.24	Hereditary	—	1	3			
	4 W. & M. c. 3	99 Years	—	—	3	—	—	—
	5 & 6 do. — c. 7	Cont. by 4 Ann, c.6	—	—	3			
	do. — c.20	Bank	—	—	3			
	8 Ann — c. 7	Additional	—	—	5			
	6 Geo. III. c.14	—	—	6	—	—	—	—

Duties granted by Acts of Parliament.		Particular Rates of Duty on each Commodity.		Totals of the Rates of Duty on each Commodity.		Total per Cents. on the Amount of Duty.		Total Rates and per Cents.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Verjuice	7 & 8 W. III. c. 30	—	6 3	}	per Hhd.	—	6 8	—	7 8
	8 Ann — c. 7	—	5 6			—	1 —	—	—
	10 & 11 W. III. c. 21	—	—			—	—	—	—
	Hereditary	—	—			—	—	—	—
Vinegar	Granted in lieu of certain Duties imposed by former Acts, which were repealed by this Act.	—	6	}	per Barrel.	—	8 9	—	10 3½
	Temporary	—	2 4			—	1 3½	—	—
	99 Years	—	2 4			—	—	—	—
	Cont. by 4 Ann, c. 6	—	2 4			—	—	—	—
Mead, or Metheglin	Bank	—	9	}	per Gall.	—	— 11	—	1½ 12
	Additional	—	—			—	—	—	—
	Temporary	—	—			—	—	—	—
	Hereditary	—	—			—	—	—	—
Sweets	99 Years	—	3	}	per Barrel.	—	18 —	—	8½ 12
	Cont. by 4 Ann, c. 6	—	3			—	—	—	—
	Bank	—	1			—	—	—	—
	Additional	—	—			—	—	—	—
Low Wines.	8 Ann — c. 7	—	12 —	}	per Gall.	—	2 9	—	3 1½ 16
	10 Geo. II. c. 17	—	6 —			—	—	—	—
	20 Geo. III. c. 52	—	—			—	—	—	—
	12 & 13 W. III. c. 11	—	4 —			—	—	—	—
Molasses.	4 Ann — c. 12	—	—	}	per Gall.	—	—	—	—
	16 Geo. II. c. 8	—	—			—	—	—	—
	33 do. c. 9	—	—			—	—	—	—
	2 Geo. III. c. 5	—	—			—	—	—	—
Molasses.	10 do. — c. 35	—	—	}	per Gall.	—	—	—	—
	—	—	—			—	—	—	—
	—	—	—			—	—	—	—
	—	—	—			—	—	—	—

Duties granted by A&S of Parliament.		Particular Rates of Duty on each Commodity.		Totals of the Rates of Duty on each Commodity.	Total per Cents. on the Amount of Duty.	Total Rates and per Cents.
		£. s. d.	£. s. d.			
Spirits —	12 Car. II. — c. 23	—	—	per Gall.	—	—
	do. c. 24	—	—			
	8 Ann — c. 7	—	—			
	16 Geo. II. c. 8	—	—			
	19 Geo. II. c. 12	—	—	per Gall.	—	—
	33 Geo. II. c. 9	—	—			
	2 Geo. III. c. 5	—	—			
	20 Geo. III. c. 35	—	—			
	12 Car. II. c. 23	—	—	per Gall.	—	—
	do. c. 24	—	—			
	8 Ann — c. 7	—	—			
	16 Geo. II. c. 8	—	—			
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
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19 Geo. II. c. 12	—	—	per Gall.	—	—	
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12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
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19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
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19 Geo. II. c. 12	—	—	per Gall.	—	—	
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8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	
33 Geo. II. c. 19	—	—				
2 Geo. III. c. 5	—	—				
20 Geo. III. c. 35	—	—				
12 Car. II. c. 23	—	—	per Gall.	—	—	
do. c. 24	—	—				
8 Ann — c. 7	—	—				
16 Geo. II. c. 8	—	—				
19 Geo. II. c. 12	—	—	per Gall.	—	—	

Spirits —		Spirits taken out of Exportation Warehouse for Home Consumption		Imports	
Brandy, or other	English materials.	12 Car. II.	c. 43	12 Car. II.	c. 23
Cyder,		do.	c. 24	do.	c. 24
		8 Ann	c. 7	4 W. & M.	c. 3
		16 Geo. II.	c. 8	5 & 6 W. & M.	c. 7
		19 Geo. II.	c. 12	5 & 6 W. & M.	c. 20
		24 Geo. II.	c. 40	6 Geo. II.	c. 17
		33 Geo. II.	c. 9	33 Geo. II.	c. 9
		2 Geo. III.	c. 5	2 Geo. III.	c. 5
		20 Geo. III.	c. 35	6 do.	c. 47
				20 do.	c. 35
		2 Geo. III.	c. 5	12 Car. II.	c. 23
				do.	c. 24
				4 W. & M.	c. 3
				5 & 6 W. & M.	c. 7
				5 & 6 W. & M.	c. 20
				6 Geo. II.	c. 17
				33 Geo. II.	c. 9
				2 Geo. III.	c. 5
				6 do.	c. 47
				20 do.	c. 35
				12 Car. II.	c. 23
				do.	c. 24
				4 W. & M.	c. 3
				5 & 6 W. & M.	c. 7
				5 & 6 W. & M.	c. 20
				6 Geo. II.	c. 17
				33 Geo. II.	c. 9
				2 Geo. III.	c. 5
				6 Geo. III.	c. 47

Duties granted by Acts of Parliament.			Particular Rates of duty on each commodity.	Totals of the Rates of duty on each commodity.	Total per cents on the amount of duty	Total rates and per cents.
Imports	Rum, single.	12 Car. II. c. 23	£. s. d.	£. s. d.	£. s. d.	£. s. d.
		do. c. 24	— — 4	— — 4	— — 4	— — 4
		4 W. & M. c. 3	— — 6	— — 6	— — 6	— — 6
		5 & 6 do. c. 7	— 2 —	— 2 —	— 2 —	— 2 —
		do. c. 20	— — 6	— — 6	— — 6	— — 6
		33 Geo. II. c. 9	— — 1	— — 1	— — 1	— — 1
		20 Geo. III. c. 35	— — 1	— — 1	— — 1	— — 1
		12 Car. II. c. 23	— — 4	— — 4	— — 4	— — 4
		do. c. 24	— — 4	— — 4	— — 4	— — 4
		4 W. & M. c. 3	— — 1	— — 1	— — 1	— — 1
	Rum, double.	5 & 6 do. c. 7	— 4 —	— 4 —	— 4 —	— 4 —
		do. c. 20	— — 1	— — 1	— — 1	— — 1
		33 Geo. II. c. 9	— — 2	— — 2	— — 2	— — 2
		20 Geo. III. c. 35	— — 2	— — 2	— — 2	— — 2
		12 Car. II. c. 23	— 3 —	— 3 —	— 3 —	— 3 —
		do. c. 24	— 3 —	— 3 —	— 3 —	— 3 —
		4 W. & M. c. 3	— 3 —	— 3 —	— 3 —	— 3 —
		5 & 6 do. c. 7	— 3 —	— 3 —	— 3 —	— 3 —
		do. c. 20	— 3 —	— 3 —	— 3 —	— 3 —
		12 Car. II. c. 13	— 5 —	— 5 —	— 5 —	— 5 —
Beer, Ale, or Mum.	Cyder & Perry.	do. c. 24	— 5 —	— 5 —	— 5 —	— 5 —
		4 W. & M. c. 3	— 4 —	— 4 —	— 4 —	— 4 —
		5 & 6 do. c. 7	— 4 —	— 4 —	— 4 —	— 4 —
		do. c. 20	— 4 —	— 4 —	— 4 —	— 4 —
		6 Geo. III. c. 14	— 3 —	— 3 —	— 3 —	— 3 —
		12 Car. II. c. 13	— 5 —	— 5 —	— 5 —	— 5 —
		do. c. 24	— 5 —	— 5 —	— 5 —	— 5 —
		4 W. & M. c. 3	— 4 —	— 4 —	— 4 —	— 4 —
		5 & 6 do. c. 7	— 4 —	— 4 —	— 4 —	— 4 —
		do. c. 20	— 4 —	— 4 —	— 4 —	— 4 —
Temporality Hereditary	Temporality Hereditary	99 years	— 3 —	— 3 —	— 3 —	— 3 —
		Contd. by 4 Ann, C. 6	— 3 —	— 3 —	— 3 —	— 3 —
		Bank	— 3 —	— 3 —	— 3 —	— 3 —
		12 Car. II. c. 13	— 5 —	— 5 —	— 5 —	— 5 —
		do. c. 24	— 5 —	— 5 —	— 5 —	— 5 —
		4 W. & M. c. 3	— 4 —	— 4 —	— 4 —	— 4 —
		5 & 6 do. c. 7	— 4 —	— 4 —	— 4 —	— 4 —
		do. c. 20	— 4 —	— 4 —	— 4 —	— 4 —
		6 Geo. III. c. 14	— 3 —	— 3 —	— 3 —	— 3 —
		12 Car. II. c. 13	— 5 —	— 5 —	— 5 —	— 5 —

[illegible]

Duties granted by A&S of Parliament.		Particular. Rates of duty on each commodity.	Totals of the Total per cents Rates of duty on the amount of duty.		Total rates and per cents.
		£. s. d.	£. s. d.	Parts of 20	Parts of 10
Paper	First Class, or Table	Imperial	— 9 —	— 1 4 16	— 10 4 16
		Super Royal	— 6 9 —	— 1 — 12	— 7 9 12
		Royal	— 5 —	— 9 —	— 5 9 —
		Medium	— 4 —	— 7 16	— 4 7 16
		Demy	— 2 9 —	— 4 16	— 3 1 16
		Thick Post	— 2 3 —	— 4 —	— 2 7 4
		Thin do.	— 1 9 —	— 3 12	— 2 — 12
		Small do.	— 1 3 —	— 2 16	— 1 5 16
		Fools Cap	— 1 6 —	— 2 16	— 1 8 16
		Pot	— 1 —	— 1 4	— 1 1 4
	Second Class, or Table	Double Atlas	1 10 —	— 4 6	— 1 14 6
		Demy	— 1 9 —	— 3 12	— 2 — 12
		Copy or Balld.	— 1 —	— 1 4	— 1 1 4
		Fools Cap	— 10 —	— 1 16	— 11 16
		Littrifs do.	— 10 —	— 1 16	— 11 16
		Pot	— 8 —	— 1 16	— 9 16
		Grand Eagle or Double Elephant	— 11 —	— 1 7 16	— 12 7 16
		Colombier	— 7 —	— 1 8	— 8 1 8
		Atlas	— 10 —	— 1 6	— 11 6
		Small Atlas	— 6 6 —	— 11 16	— 7 5 16
		Imperial	— 5 —	— 9 —	— 5 9 —
		Super Royal	— 4 9 —	— 8 16	— 5 5 16
		Long Royal	— 3 6 —	— 6 16	— 4 4 16
			— 3 —	— 5 12	— 3 5 12

21 Geo. III. c. 24

Paper		Third class, or table.		Fourth class, or table.	
continued.		Second class			
21 Geo. III. c. 24					
Demy	do.	1	9	1	9
Short do. or Crown	do.	1	3	1	3
Large Fan	do.	2	0	2	0
Small ditto	do.	1	6	1	6
Elephant	do.	2	3	2	3
For Bank or Bankers Bills, &c.	per Bundle	2	0	2	0
Double Demy	do.	5	6	5	6
Royal	do.	3	6	3	6
Ditto inferior	do.	2	0	2	0
Medium	do.	4	9	4	9
Demy fingle	do.	2	6	2	6
Ditto inferior	do.	1	6	1	6
Double Crown	do.	2	4	2	4
Ditto inferior	do.	1	9	1	9
Single Crown	do.	2	0	2	0
Ditto inferior	do.	1	3	1	3
Demy Tissue	do.	1	3	1	3
Crown ditto	do.	0	10	0	10
Double Pot	do.	1	6	1	6
Cartridge	per Ream	1	9	1	9
Ditto square	do.	2	0	2	0
Cartridge	do.	1	6	1	6
Elephant common	do.	1	3	1	3
Sugar Blue	do.	2	0	2	0
Ditto smaller	do.	1	6	1	6
Ditto Demy	do.	1	3	1	3
Ditto Crown Size	do.	1	3	1	3
Purple Royal	do.	1	0	1	0
Blue Elephant	do.	1	6	1	6
Blue Royal	per Bundle	2	0	2	0
Blue Demy & Blofom	do.	1	3	1	3
Blue Crown fingle.	do.	0	9	0	9

Duties granted by Acts of Parliament.		Particular Rates of duty on each Commodity.	Totals of the Rates of duty on each Commodity.	Total per Cent on the Amount of Duty.	Total Rates. and per Cents.
		£. s. d.	£. s. d.	£. s. d. Parts of 20	£. s. d. Parts of 20
Paper	Fifth Class, or Table.	Royal Hand thick	— 0 10	— 0 10	— 0 11 1 of 20
		Royal Hand	— 1 0	— 1 0	— 1 1 1 of 4
		Lumber Hand	— 1 0	— 1 0	— 1 1 1 of 4
		Double two Pound	— 0 9	— 0 9	— 0 10 1 of 8
		Single ditto	— 0 4	— 0 4	— 0 4 1 of 8
		Mid Hand double	— 1 6	— 1 6	— 1 8 1 of 16
		Middle Hand	— 0 9	— 0 9	— 0 10 1 of 8
		Small Hand double	— 1 0	— 1 0	— 1 1 1 of 4
		Small Hand	— 0 6	— 0 6	— 0 6 1 of 12
		Couples, Pounds, and half Pounds	— 0 4	— 0 4	— 0 4 1 of 8
		Imperial Cap	— 1 0	— 1 0	— 1 1 1 of 4
		Havon Cap	— 0 9	— 0 9	— 0 10 1 of 8
		Bag Cap	— 0 8	— 0 8	— 0 9 1 of 16
		Kentish Cap	— 0 6	— 0 6	— 0 6 1 of 12
		Four Pounds	— 0 6	— 0 6	— 0 6 1 of 12
		Small Cap	— 0 4	— 0 4	— 0 4 1 of 8
		Double Four Pounds	— 1 0	— 1 0	— 1 1 1 of 4
		Single Two Pounds	— 0 6	— 0 6	— 0 6 1 of 12
		Couples, Pounds, and half Pounds	— 0 4	— 0 4	— 0 4 1 of 8
		Pacific Board, Mill Board, and Scale Board	— 4 6	— 4 6	— 5 2 8
		Amount of the Value charged and	— 1 8	— 1 8	— 10 14 8

21 Geo. III. c. 24

Paper
Fifth Class, or Table.

Commodity	Unit	Price	Weight	Measure	Value
Callicoes	per yard	10 Ann	12 do.	10 Ann	12 do.
Linen, Cotton, British Manu- facture	per ditto	10 Ann	12 do.	10 Ann	12 do.
Stuffs wholly made of Cotton spun in Great Britain	per ditto	10 Ann	12 do.	10 Ann	12 do.
Wire	per lb.	10 Ann	12 do.	10 Ann	12 do.
Starch	per lb.	10 Ann	12 do.	10 Ann	12 do.
Hides and skins.	per lb.	10 Ann	12 do.	10 Ann	12 do.
Hides of what Kind soever	per lb.	10 Ann	12 do.	10 Ann	12 do.
Goat Skins, with Shomack	per lb.	10 Ann	12 do.	10 Ann	12 do.
Sheep Skins for Roans	per lb.	10 Ann	12 do.	10 Ann	12 do.
Sheep & Lambs for Gloves	per lb.	10 Ann	12 do.	10 Ann	12 do.
Seal Skins	per lb.	10 Ann	12 do.	10 Ann	12 do.
Pieces of Skins ad Valorem	per Cent.	10 Ann	12 do.	10 Ann	12 do.
Horses, Mares, and Geldings	per Hide	10 Ann	12 do.	10 Ann	12 do.
Steers, Cows, or other Hides	per do.	10 Ann	12 do.	10 Ann	12 do.
Calve Skins and Kide	per lb.	10 Ann	12 do.	10 Ann	12 do.

Duties granted by Acts of Parliament.		Particular Rates of Duty on each Commodity.	Totals of the Rates of Duty on each Commodity.		Total per Cent. on the Amount of Duty.	Total Rates and per Cent.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d. Parts of 20.	£. s. d. Parts of 20.		
Hides and skins.	Tawed.	{ Slink with Hair	c. 11	— 1 6	{ per Dozen	— — —	{ 3 —	
			c. 26	— 1 6		— — —		— 3 —
		{ Slinks without	c. 11	— 6	{ per Dozen	— — —	{ 1 —	{ 1 —
			c. 26	— 6		— — —		
		{ Buck and Doe Skins	c. 11	— 3	{ per lb.	— — —	{ 7 6	{ — 6 —
			c. 26	— 3		— — —		
		{ Kid Skins, not having paid on Importation	c. 11	— 6	{ per Dozen	— — —	{ 1 —	{ 1 —
			c. 26	— 6		— — —		
		{ Goat Skins	c. 11	— 1 6	{ do.	— — —	{ 2 —	{ 2 —
			c. 26	— 1 6		— — —		
		{ Beaver Skins	c. 11	— 1	{ do.	— — —	{ 2 —	{ 2 —
			c. 26	— 1		— — —		
		{ Sheep & Lamb Seal Skins	c. 11	— 1 1 1/2	{ per lb.	— — —	{ 1 1/2 —	{ 1 1/2 —
			c. 26	— 1 1 1/2		— — —		
		{ Pieces of Skins ad Valorem	c. 39	— 1	{ do.	— — —	{ 30 —	{ — 6 —
c. 11	— 1		— — —	— 6 —				
{ Hides & Skins	c. 26	— 4	{ per Cent.	— — —	{ — — —	{ — 6 —		
	c. 11	— 4		— — —			— 6 —	
{ Deer, Goat, & Beaver	c. 11	— 2	{ per lb.	— — —	{ — — —	{ — 6 —		
	c. 26	— 2		— — —			— 6 —	
{ Calve Skins	c. 11	— 4	{ per lb.	— — —	{ — — —	{ — 8 —		
	c. 26	— 4		— — —			— 8 —	
{ Sheep & Lamb	c. 11	— 1	{ per do.	— — —	{ — — —	{ — 3 —		
	c. 26	— 1		— — —			— 3 —	

[illegible]

Duties granted by Acts of Parliament.		Particular Rates of Duty on each Commodity.	Totals of the Rates of Duty on each Commodity.	Total per Cent. on the Amount of Duty.	Total Rates and per Cent.
		£. s. d.	£. s. d.	£. s. d. Parts of 20	£. s. d. Parts of 20
Tea Licences 20 Geo. III. C. 35 Male Servants 17 Geo. III. C. 39	—	— 5 —	— 5 —	at 10 per Cent. — 6	— — 6
	—	1 1 —	1 1 —	at 5 per Cent. 1 ½ 8	1 2 ½ 8
19 Geo. III. C. 35 5 per Cent. on the Amount and Produce of several Duties heretofore laid. 20 Geo. III. C. 35 5 per Cent. on several Duties laid in this Session. 21 Geo. III. C. 17 5 per Cent. on the foregoing Duties, and additional Duties laid this Session. 22 Geo. III. C. 66 5 per Cent. on Do. and Duties laid this Session.					
By Annual Malt Act	Malt	— — 6 per Bushel			
	Cyder and Perry	— 4 — per Hhd.			
	Mum imported	— 10 — per Barrel			
	Compositions	— 5 — per Head			
	Malt { Brought from Scotland with Certificate	— 3 — per Bushel			
	Malt { Brought from Scotland without Certificate	— 6 — per Bushel			

The old Duties on Carriages by 20 Geo. II. and 16 Geo. III. being 5l. on Four Wheel Carriages, and 2l. on Two Wheel Carriages, are chargeable with 15l. per Cent.
The additional Duty by 22 Geo. III. being 1l. on all Four Wheel Carriages, and on Two Wheel Carriages for private Use, is chargeable with 10l. per Cent.—Two Wheel Carriages for Hire, are not chargeable with the additional Duty by this Act.

Duties granted by Acts of Parliament.	Particular Rates of Duty on each Commodity.			Total of the Rates of Duty on each Commodity.			Total per Cents on the Amount of Duty.			Total Rates and per Cents.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Malt Compositions { 33 Geo. 2. C. 7 20 Geo. 2. C. 35 Annual Malt Act	—	2	6	} per Head	—	12	6	—	—	—	13	1½
	—	5	—		—	—	—	—	—	—	—	—

N. B. The compositions by the 33d Geo. 2d, c. 7, are charged with a duty of 15l. per cent. as an equivalent to the annual act, which is exempt from any per cent. duty, being equal to 5l. per cent. on both, when added together.

Excise Office, London,
13th January 1784.

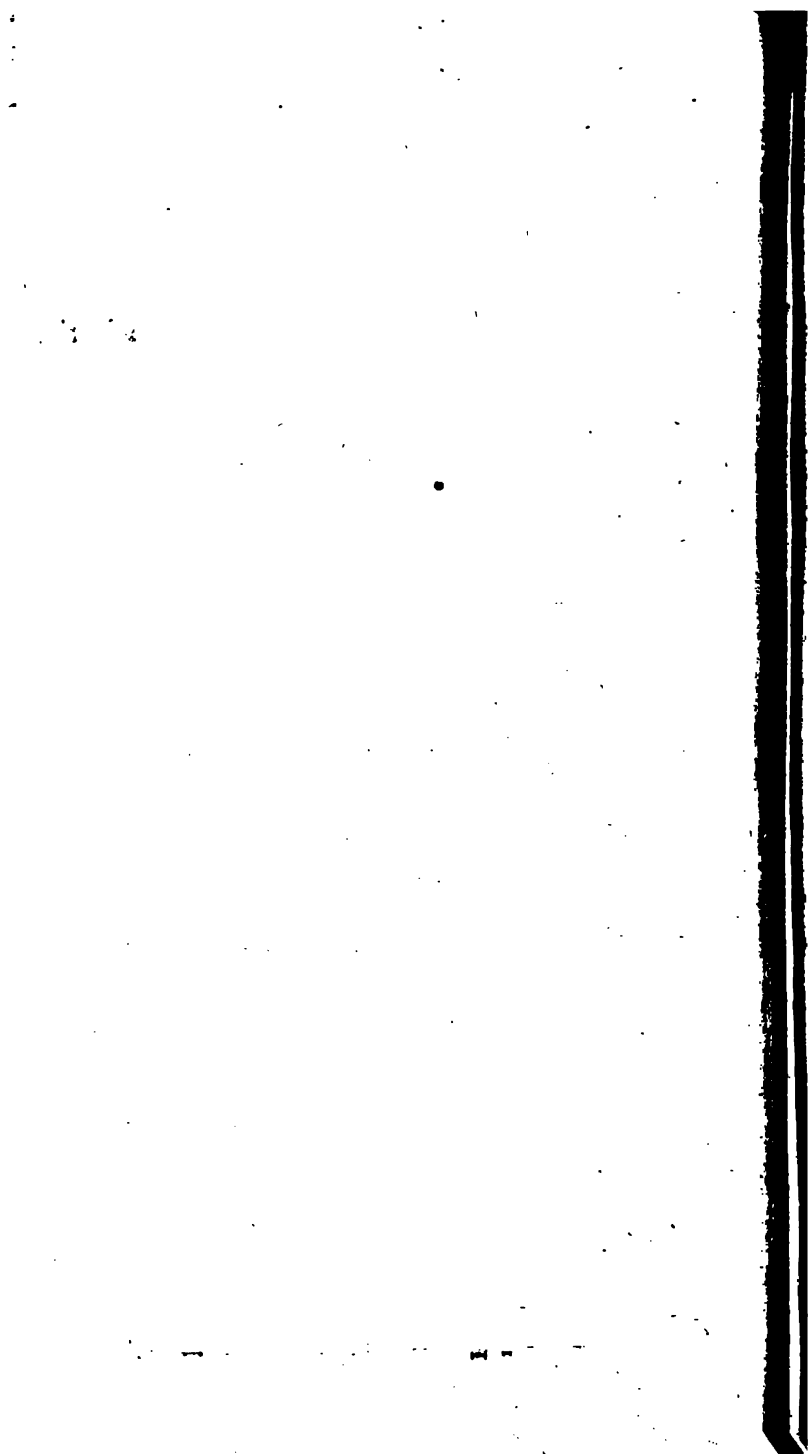
R. PATON, General Accountant.

D. PAPILLON,
W. LOWNDES,
W. BURRELL,
J. POWNALL,
ST. BROOKSBANK,
M. WHISH.

VIII

the Thousand Pounds,
mas

	1782.
£. s.	£. s. d.
$\frac{12}{23}$	0 5 2 $\frac{11}{20}$ $\frac{9}{23}$



No. IX. (Second Report.)

An ACCOUNT of the Quantity of Sope, charged with Duty for the years 1773, 1774, 1775, compared with 1781, 1782, and 1783; shewing the Amount of the additional Duty in the last Period; and distinguishing each Duty.

1773, 1774, 1775.				1781, 1782, 1783.				Additional Duties commenced 6 July 1782, at $\frac{1}{4}$ Hard Sope, and $\frac{1}{4}$ Soft Sope.
Quantity.		Amount at $1\frac{1}{2}$ d.		Quantity.		Amount at $1\frac{1}{2}$ d.		
lbs.	£.	s.	d.	lbs.	£.	s.	d.	
93190140	582438	7	6	108529133 $\frac{1}{2}$	678307	1	8 $\frac{1}{4}$	88491 5 7 $\frac{1}{2}$
				93190140	582438	7	6	
		Increase		15338993 $\frac{5}{8}$	95868	14	2 $\frac{1}{4}$	

Excise Office, London,
12th Feb. 1784.

JAMES WEBB,
Accomptant General.

THIRD

THIRD REPORT

From the Committee appointed to enquire into the illicit Practices used in defrauding the Revenue.

(MARCH 23, 1784.)

The Committee appointed to enquire into the illicit Practices now used in defrauding the Revenue of this Kingdom, and the most effectual Methods of preventing the same, and to report the same, with their Opinion thereupon, to the House,

HAVING submitted the detail of their enquiries into the illicit practices used in defrauding the revenue, will next proceed to state the most effectual methods of preventing the same, so far as they have been able to collect information. Most of these methods are the result of suggestions from the Revenue Boards, and from individuals well disposed to promote the great object of these inquiries; but as they are of great extent in their nature, and may be precarious in their effect, your Committee hope that they shall not be required to give a specific opinion thereupon, farther than that they have appeared of sufficient importance to be submitted to the deliberation and decision of the House.

Your Committee, meaning to pursue the line which was taken in their preceding Reports, will first state such plans as have been recommended to counteract that system of force with which the smuggling trade is conducted at sea.

1. The acts (9 Geo. II. ch. 35. — 3 Geo. III. ch. 22. — 5 Geo. III. ch. 43. — and 19 Geo. III. ch. 69.) generally called The Hovering Acts, limit the forfeitures therein mentioned to two leagues off the coast: — It is the opinion of the Revenue Boards, and of well-informed persons, that an extension of this distance would distress the illicit traders, by rendering the communication and interchange of signals with their associates on shore less easy; and that it would also give greater scope to the revenue cruisers in the execution of their duty: — They propose, therefore, that this distance should be extended to four leagues, conformable to act 9 Geo. II. ch. 35, which forfeits goods taken out of any ship within the distance of four leagues. With regard to the Irish Channel, this distance might perhaps be unlimited: in this respect, however, and in others of considerable importance to the revenue, and fair trade, your Committee have, in the preceding Reports, suggested many particulars, which merit an early explanation, and mutual arrangement, between the two kingdoms.

2. In order to prevent the mischiefs resulting from the practice of arming vessels for the Channel trade in time of peace, it is proposed to your Committee,

That

That all vessels be made liable to seizure which are generally called cutters, floops, luggers, shallops, or schooners, or vessels of any other description, whose bottoms are clincher-work built, and not employed in His Majesty's service, or under the Admiralty of any Foreign State, found hovering within four leagues of the coast, even though they shall exceed two hundred tons, or which shall have on board any carriage or swivel guns, or other arms or ammunition whatever; except such as shall be stowed in the hold, in order to be exported or carried coastwise as merchandize, or put on board for the use and defence of such vessels, by virtue of regular licences, to be given under proper restrictions, but without expence to the fair trader; and also except two swivel guns, and two muskets, or pistols, with a suitable quantity of gun-powder for the same.

And it is farther proposed, That the master, or other person, having the charge or command of any ship or vessel found hovering within four leagues of the coast, that shall be armed with any cannon or swivel guns (except as before excepted), for the purpose of smuggling, and having on board any prohibited goods, shall, upon conviction, be liable to six months imprisonment, whether such arms shall have been made use of or not.

Under this head it has been suggested to your Committee, through another channel, That vessels of the above description equip with a haul-out jib, navigated by British subjects, and found at sea with prohibited goods on board, shall be equally liable to seizure and forfeiture as if found hovering or at an anchor within the distance above described;—and also that no clinch-work vessel (lighters excepted) should be built of a larger burden than sixty tons, under a penalty to be levied upon the builder:—saving to the Admiralty a power to grant licences upon particular occasions.

Your Committee are satisfied, by various examinations of able and experienced officers of the navy, and of other intelligent persons, that the smuggling vessels in general are capable of being described, and of being subjected to such specific restrictions as may be thought expedient.—Their distinguishing marks are to be brought under the heads of, 1. The built of the vessel and burden; 2. The manner and proportion of rigging; 3. The manner of arming; and 4. The proportion of men to the burden.—It is well known that large vessels outfail smaller ones of similar construction; and this has occasioned the gradual increase in the size of the smuggling vessels. — It is believed that clinch-work vessels will outfail carvel-built ones; and therefore the clinch-work mode of building has been adopted both by the smugglers and by the Commissioners of the revenue; — the reason is obvious for confining it, if possible, to the revenue cruisers.

In addition to the measures above stated, the English Commissioners of the Customs advise the breaking up the hulls of all vessels described in act 19 Geo. III. ch. 2, which are thereby made liable to forfeiture. And the Scotch Commissioners of Excise recommend, that the Court of Exchequer be restrained from granting writs of delivery for any vessel seized, either hovering or for importation of spirits; and that all such vessels, after condemnation, be broken up, or used in His Majesty's service; which is at present practised only with regard to vessels under 50 tons, forfeited for hovering, and to those under 100 tons, forfeited for importation of spirits.

3. And in order to enable the revenue cruizers to carry the hovering *acts* into effectual execution, it is suggested, That they should be authorized to fire into any vessel which shall refuse to bring-to, such vessel then being, or having been discovered to have been, hovering or at anchor within four leagues of the coast ; provided that previous to such firing, certain signals shall be made, if in the day, and if in the night, both signals and haling, to denote that such cruizer was employed in the service of the revenue.

In mentioning the revenue cruizers, it seems not improper for your Committee to remark, that some of these vessels are engaged upon an establishment, and others upon contracts, on principles of service so different, that it is impossible to suppose that both can be right, or equally eligible.

4. By act 19 Geo. II. ch. 34, persons maiming or dangerously wounding any officer of the revenue in attempting to go on board, or being on board any vessel, within the limits of a port, are guilty of felony ; yet they are subject to no punishment if they commit the same offences beyond those limits, though within the legal distance for making seizures : it is conceived this necessary protection of the officers in the execution of the whole of their duty was omitted in the said act, because, at the time of its passing, there were few, if any, instances of outrages being committed by the smugglers at sea.

It is therefore proposed to your Committee, That the penalties in this act be extended to all such offences as shall be committed within four leagues of the coasts ; as also, that the offenders shall be liable to the like penalties, whether any officer of the revenue shall be wounded or not ; and that the master or other person having the charge or command of such vessel at the time the offence is committed, shall be subject to the same punishment with him or them who actually fired, unless such master shall deliver up the offender or offenders. This appears consonant to other acts of the legislature ; it being undoubtedly expedient, with respect to the illicit practices carried on, whether at sea or on shore, that a distinction should be strongly marked between those who act clandestinely and without force, and those who carry on their trade in a daring and warlike manner.

It may also be proper that some provision should be given, by parliamentary authority, to sailors wounded or disabled in the revenue service, and to the families of sailors killed in that service ; and this might be done upon a plan similar to what is practised in the Royal Navy.

5. By the act 13 and 14 Charles II. ch. 11, the master of every ship, inward or outward bound, having any goods or merchandize on board, is compelled to make a true report of the name of his ship, from whence she came, whither bound, how manned, &c. under a penalty of 100l.

But as this law does not compel vessels in ballast to report, it is often impossible for the officers of the revenue to trace, either an account of the voyage, or other particulars ; and wanting the authority of interrogating the master upon oath, they are precluded from the discovery of illicit practices that may have been committed in the course of the voyage ; and from the same defect many smuggling vessels entirely escape the duties payable to the public hospitals, and public harbours : under the present system there are many instances of vessels being examined at sea, which have not a single paper or clearance aboard.

It is therefore proposed to your Committee, That the master of every ship or vessel (except men of war) arriving from, or being bound to, foreign parts, shall be obliged to report, under the penalty of 100l. though such vessels shall not have any goods or merchandize on board, but may be in ballast only.

6. By

6. By act 19 Geo. III. ch. 69, boats built to row with more than six oars are forfeited: but the forfeiture is eluded by the smugglers, who now use boats 40 or 50 feet in length, and which occasionally row with 10 or 12 oars; though, having only six thwarts, and six row-locks fixed, as the law now stands, it is difficult to prove that they are more than six-oared boats.

It is therefore proposed to your Committee, That the forfeiture be extended to all rowing boats that shall be found to exceed 30 feet in length aloft, from stem to stern, except such as are already excepted in the said act.

And under this head it has been farther suggested, that no boat should be built exceeding the length of 28 feet from the fore part of the stem to the stern, and measuring less than eight feet at the main thwart, and in a similar proportion for smaller boats, under a penalty to be levied on the builder; excepting only London wherries, and such as are enumerated in the act of the 19th of His present Majesty.

7. The act 13 and 14 Char. II. ch. 11, provides, that no ship arriving, from parts beyond the seas, in the port of London, shall be more than three days in coming from Gravesend to the place of discharge, without touching or staying at any wharf, quay, or other place adjoining to either shore, between Gravesend and Chester quay, unless apparently prevented by contrary winds, &c. or other just impediment under a penalty on the master of 100l.

But as it frequently happens that vessels engaged in illicit trade pass rapidly by Gravesend, without permitting the officer to board; and that the master or crew, when hailed by the officers, make false answers to the questions which are put:

It is proposed to your Committee, that the master of every ship or vessel should be made liable to the like penalty of 100l, if the said master, when passing by Gravesend, shall not bring his vessel to, in order to receive the officers on board according to the ancient usage; unless in the instance of large vessels, apparently prevented by strong winds and tide; — and that the master of every ship or vessel shall be subject to the like penalty, for giving or making a false answer (though verbally) to any question put to him by any officer of the customs, in the execution of his duty, touching the name of such vessel, or the place or places where the cargo was taken on board.

And the latter regulation is recommended to be general, in order to counteract a similar abuse, which prevails in other parts of the kingdom.

8. And in order to prevent the depredations upon the public revenue, which are practised by the officers and crews of ships arriving from the East Indies, as well by the conveyance of the private trade to Dunkirk, and other places, in cutters, which attend the arrival of the Indiamen in the Channel, as by other modes described in our First Report; it has been suggested to your Committee, That a reward of double pay should be offered to any seaman who shall give sufficient evidence of goods illicitly sent from such ships, on their passage from St. Helena to the Hope; — and that the East-India Company should invariably order hoys to meet such vessels on their arrival in the Hope, and to take out every article of private trade, strictly preventing the communication of any boat, until this business is fully completed.

Whatever may be the sentiments of the House, respecting eligible expedients for preventing the present piratical practices at sea, and in the ports of the kingdom, the next object in succession for consideration is the prevention of illicit practices upon the shore.

9. By act 9 Geo. II. ch. 35, persons lurking, waiting, or loitering, within five miles from the sea coasts, or any navigable river, and with apparent intent to be aiding and assisting in the running, landing, or carrying away any prohibited or uncustomed goods, are, on an information before a justice, liable to be apprehended and punished. — But, it being impracticable to obtain such warrant from a justice in the night, the time when persons of this description chiefly assemble ;

It is proposed to your Committee, That officers of the customs and excise and all persons acting in their aid and assistance, should be authorized (in like manner as they now are by act 19 Geo. III. ch. 69. respecting the offences therein described) to arrest and detain individuals, so lurking as before mentioned, or making any sort of signals, by firing or otherwise, on the sea coasts, unless for some legal purpose, and to convey them before a justice of the peace residing near to the place ; who shall, if he shall see cause, commit such individuals to the next county jail, there to remain without bail, or oblige them to enter into a recognizance with sureties, for their appearance at the next general quarter sessions.

10. The act 8 Anne, ch. 7, extends to the forfeiture only of horses and carriages, actually made use of in the conveyance of prohibited or uncustomed goods : — but, as it is notorious that numbers of horses and carriages are waiting on the sea coasts, and of late even in the day as well as night time, for the manifest purpose of conveying away whole cargoes of smuggled goods ;

It is proposed to your Committee, That the officers of the revenue should be empowered to seize all horses and carriages found waiting within a limited distance of the sea coasts, apparently with an intent to convey away prohibited or uncustomed goods ; and to prosecute such horses and carriages to condemnation in a summary way, before any two of His Majesty's Justices of the Peace residing near the place of seizure.

The Commissioners of the Customs have also represented the expediency of a clause, empowering two of His Majesty's justices of the peace to determine upon seizures of horses, cattle, and carriages, used in removing tobacco, tobacco stalks, and snuff, or other goods contrary to law.

11. Exclusive of these propositions, there are other obvious measures of coercion which depend rather upon the Executive Power than on any new provisions to be recommended to the Legislature : — such as the stationing and co-operation of the vessels employed by the Admiralty as well as the Customs, so as to form a water guard in a regular line of communication ; and also the arrangement and disposition of the troops which are quartered near to the shore, and upon the different points of the coast, or in the neighbourhood ; in which it is particularly important to preserve the men, as much as possible, from too frequent or too long an intercourse with the inhabitants of the coast. Improvements in the internal police of the kingdom, and measures for securing the avenues to the capital, may also be stated among the best methods of prevention. And to this head too may be referred the expediency of occasional visitation from one or more Commissioners of each of the revenue boards, to the several collections of the kingdom subject to their cognizance and control ; — this measure, if well and diligently executed, would open new lights, and tend much to the correction of abuses : — such a plan was formerly in agitation, when the present plan of general surveys was adopted.

12. In order to prevent certain frauds (described in the Second Report of your Committee) practised by short traders from Holland, and other foreign parts, it is proposed by the English Commissioners of the Customs, That no prohibited or uncustomed goods whatsoever, which shall be imported or brought into Great Britain, in any ship or vessel of less burthen than one hundred tons, shall be entered or reported for exportation; but that such as are prohibited shall be liable to forfeiture, and such as are customable, to the payment of the proper duties.

13. The English Commissioners of the Customs farther recommend a clause, giving power to their officers to seize tea removed contrary to act 21 Geo. III. chap. 55, and other subsequent acts; and also the boats, horses, and carriages, employed in such removals; similar to what is given by those acts to the officers of excise.

14. It appears impossible to provide better laws than are already in force, to restrain the gangs of armed men engaged in defrauding the revenue; nor can their daring practices be radically removed, or effectually checked, otherwise than by frustrating the attempts to land goods, or by lowering the duties, so as to make the temptation no longer adequate to the risk.

With respect to the first of these objects, your Committee have stated all that they have been able to collect; the other will open a great field for discussion, of which your Committee will take farther notice in the course of this Report.

15. The encouragement given to illicit dealers, by the abuse of permits and certificates, is the next object of consideration. Your Committee have already stated, in their two preceding Reports, the extensive mischiefs resulting from that abuse; to remedy which, the Commissioners of Excise have suggested, That every dealer in tea or spirits, in town or country, who may have occasion to send out of his stock more than six pounds of tea, or twenty gallons of spirits, and to a distance more than twenty miles from his residence, shall take out a permit, wherein shall be expressed the conveyance by which the goods are to go, with the quantity and quality thereof; as also the description and number, and marks of the packages; the parcel, accompanied with the permit, to be directed to the officer of excise upon the road nearest to the place of the residence of the person to whom such parcel is consigned. The excise officer, after examining the package and permit, to countersign the permit, and deliver the goods to the person to whom they are sent, who, if he is a dealer, cannot, by this regulation, obtain credit for any tea or spirits but such as actually came into his stock accompanied with a regular permit; the identity and strength of the spirits to be always decided by the hydrometer. This regulation, applying only to quantities exceeding six pounds of tea, and twenty gallons of spirits, going beyond the distance of twenty miles, cannot, in any degree, affect the small retail commerce.

And the Commissioners observe, That the act of the 22d of his present Majesty, prohibiting any tea, except returned tea, under certain regulations, from being brought from the country to London; and also prohibiting more than twenty pounds from being removed at one time, and by one conveyance, from any one person in the country to another, and confining the hours of its passing, was a much greater restraint upon trade.

As there is an excise office in most of the considerable towns through which stage coaches and waggons pass, the inconvenience to traders will be little felt—

—where such offices are wanting they should be established, the increase of the revenue will justify the expence.

For the convenience and information of traders, the Commissioners of Excise may be directed to deliver printed lists of all the excise officers in England, and their respective residences, to every dealer, gratis.

As the dealer can, by this regulation, obtain no illegal credit, forged and altered permits will be hereby rendered totally useless to him; for however the goods may be protected *in transitu*, yet they cannot be received into stock until the permit has undergone an examination at the office of excise, and been countersigned by the officer; who, if he has cause to doubt the fairness of the transaction, may stop the goods till he has informed himself, from the chief office at London, or from the place whence the goods are pretended to be sent, whether such permit was actually granted, and for the quantity expressed therein.

In support of the regulations here recommended with respect to permits, your Committee think it right to observe, That they coincide in many particulars with what has been suggested on the same subject by other Boards of revenue, and by experienced and well-meaning individuals.

16. In order to encourage the discovery of frauds, it is recommended by the Commissioners of Excise, That every informer should be allowed the full value of his moiety of the seizure, or the penalty, and should be paid within a limited time:—the deductions and delays attending the present system, are great discouragements.

17. The same reasoning which makes certainty and dispatch expedient to promote informations, will apply also to the enforcing of penalties; which will operate more effectually than they are at present found to do, if the fine and imprisonment in the several instances were settled and decided, and the practice of mitigation lessened, as also the practice of compounding prosecutions, and the more pernicious custom of compounding for seized vessels, under an appraised value.

Your Committee cannot close this head, without observing, That the English Commissioners of Excise have mentioned the present state and establishment of their own summary jurisdiction as well deserving an entire revision, in order to form considerable changes for the more effectual discharge of their duty, and for the general advantage of the public.

18. The facility which illicit traders derive from the collusions of the inferior revenue officers will also merit a very serious attention, Those collusions operate with regard to the running of goods in remote parts of the coast, and in port; and occasionally to the allowances made upon the quays at the time of the discharge, in weight, gauge, and measure; and also in the whole business of seizures, clandestine compositions, connivances, and other practices in the internal management. From the infirmity of human nature, it is impossible to suppose that such collusions can be totally prevented; but the Scotch Commissioners of the Customs are of opinion, that much benefit in this particular would result from a total abolition of fees, gratuities, and rewards, of every denomination, and from an increase in the salaries, which in many instances are inadequate to the maintenance of the officers. Several of the Revenue Boards concur in opinion, that the good effects to be expected from such an arrangement would amply re-pay the expence to be incurred thereby, as tending both to secure the integrity of the inferior officers, and to add to their

their zeal. The Scotch Commissioners add, That in case the plan for substituting salaries in lieu of fees should not be adopted, it would contribute to the security of the revenue, to render their officers independent of the traders, by giving them the like remedy for enforcing payment of their fees as the officers of the port of London claim. They refer, on this subject, to an order of the House of Commons, dated the 17th of May, 1662, and recommend that the fees should be such only as have been established by custom at the respective ports, and are not forbidden by law.

19. It has also been suggested to your Committee, as a measure which might tend to secure the revenue, and protect the fair trader, That persons dealing in any of the great articles of consumption subject to excise or customs, should be obliged not only to take out a licence annually, but also to give bond, and find proper security, that they will not, directly or indirectly, be concerned in smuggling, or in endeavouring to evade the duties imposed on the said articles. How far this regulation is practicable, without exposing trade to great embarrassment, your Committee will not decide; but they mention the subject merely as a suggestion to your Committee from more than one respectable quarter.

20. It is a remark of the Scotch Commissioners of the Customs, That "all prohibitions may be considered as introductions to clandestine trade; for as they generally extend to such articles as are in great estimation and repute, it follows, that, if such cannot be had legally, attempts will be made to procure them clandestinely; if, therefore, suitable duties were to be substituted in the room of prohibitions, it would evidently tend to the advantage of the revenue."

Your Committee are aware that this idea, however founded in a wise principle, both of trade and revenue, cannot be generally adopted, without inconvenience to some popular branches of manufacture:—they conceive, however, that the great extent which has gradually been given to prohibitions may well deserve the consideration of the House, as being one great inducement to the illicit practices; and they have accordingly subjoined, in Appendix, No. 1, a table of all goods prohibited to be imported or exported.

Under this head it may not be immaterial to advert also to the opposite system of bounties, which, when given, without due consideration, to undeserving or hopeless objects of encouragement, are not to be considered as a mere unavailing expence, the mischief of which is confined to the quantum of the sums paid;—bounties in general are open to frauds, and in many instances operate to the support of illicit trade.

A table of all the existing bounties is subjoined in Appendix, No. 2.

21. The Scotch Commissioners of the Customs observe, That by the acts 8 Anne, ch. 13, and 5 Geo. I. ch. 11, bonds given for the exportation of certificate goods to Ireland, must not be delivered up, nor any drawback allowed for any goods, till a certificate, under the hands of the Collector and Comptroller, and Surveyor of the Customs, or any two of them, of some port in Ireland, be produced, testifying the landing thereof; such bonds to be with condition to produce such certificate in six months from the date thereof:—but that this regulation being confined to goods entitled to drawback, it seems proper that it should be extended to all goods entitled to any bounty or allowance whatever upon exportation to Ireland.

22. It has been recommended to your Committee by the same Board, for the accommodation of trade, That all high-duty goods be allowed to be warehoused at importation in warehouses to be provided to the satisfaction of the proper officers, at the importer's expence, and under the joint locks of the King and proprietor; subject only to the payment of duties for the same when taken out of the warehouse for home consumption; and that, if taken out for exportation, the same be delivered free of all duties whatever: but if not taken out, for home consumption or exportation, within three years, the goods to be sold for satisfaction of the home-consumption duties, and the residue of the produce, if any, to be paid to the proprietor of the goods;—no allowance to be made for any diminution of the goods warehoused, by whatever means such diminutions may have happened, nor any drawback allowed after the goods have been taken out for home consumption, and the duties once satisfied. It is also proposed, That each delivery of goods from the warehouse should be of sufficient quantities for the accommodation of the officers, who would otherwise be subject to great hardships by the necessity of too frequent attendances.—Were leave thus given to the merchants to warehouse goods, and to take the same from the warehouses for exportation, free of duty, great temptations to fraud would be effectually removed:—under the present system much distress frequently arises from the want of ready money to satisfy the duties at the time of importation, and various artifices are made use of to obtain drawbacks fraudulently; by which there can be no doubt that the revenue suffers considerably, probably more than it gains by the sums retained at present for goods intended to be exported.

Your Committee will illustrate this reasoning by the following remark:—We will suppose the gross receipt of the customs upon any particular species of goods to be 50,000*l.* and the drawbacks to be 20,000*l.*—the real gain to the revenue will be only 30,000*l.*; the merchant, however, is obliged to pay down the whole 50,000*l.*—and though afterwards, on exporting a certain proportion of the goods, he receives back 20,000*l.* he must in the mean time estimate the interest of the gross sum;—and the interest of the 20,000*l.* must either be charged in the foreign markets, to which he will consequently go with a disadvantage; or it will be charged on the proportion sold for home consumption, whereby the public is fruitlessly burdened, and the temptation to clandestine trade increased.

Your Committee cannot dismiss these general considerations, without recommending such measures as may be necessary to assist in simplifying and consolidating the several branches of the customs, and in reforming the Book of Rates. It might be thought a digression from the immediate object of enquiry, if any detail of those measures were attempted: your Committee therefore will only add, That the encouragements to which merchants are entitled, the duties to which they are subject, and the penalties to which they are exposed, ought not to be involved in a cloud of complicated materials, and abstruse science; and that the interests of the revenue, as well as of trade, will be benefited by the reform recommended in this section.

24. The great and infallible remedy towards the prevention of frauds against the revenue is, undoubtedly, to be sought only in the reduction of duties:—It is natural that the increase of smuggling should bear a proportion to the temptation. The profits presented to adventurers, by the high duties upon tea, foreign spirits, and tobacco, certainly gave birth, and give support, to the
expensive

expensive and piratical systems under which the smugglers have lately acted. All that can be said on this subject is too obvious to be stated; — it is possible, that the event of some of the high duties being lowered, the revenue would be finally benefited, and it is certain that the smuggling practices would be diminished, at least as to the particular articles affected by those duties; — it is equally certain, that such a diminution would collaterally be attended with many advantages to the public; but the experiment is of such delicacy in respect to public credit, and of such risque and magnitude in every point of view, that your Committee cannot be expected to give precise opinions respecting it. They will attempt however to illustrate it, in discussing the means of prevention as applicable to the revenue arising from Tea. It is very certain, that, whilst the temptation is allowed to remain in full force, no permanent relief is to be expected, either from the destruction of the instruments of mischief, or from severities exercised against individuals who use those instruments.

T E A.

25. This article is so easily adapted to clandestine conveyance, is so highly taxed here, in proportion to its prime cost upon the Continent of Europe, and is at the same time, of such general consumption in this kingdom, that it may be considered as the chief support of that combined system of force and fraud which is employed with so much success against our revenue. The first question, then, which presents itself in this part of our enquiry, is, whether if the whole duties upon tea, payable both to customs and excise, were taken off, the revenue dependent on this article of taxation would not be compensated by the resulting advantages? Such a measure would undoubtedly deprive the smuggler of the principal inducement to his practices, so injurious to fair trade and regular commerce, so pernicious to the manners and morals of the people, and so destructive of all good government; — in its consequences it would also prove an effectual relief to the East-India Company, and would be peculiarly well timed, as no less than twenty ships are expected to arrive, within a short period, from China; and as it is estimated that above twenty millions of pounds of tea may be in the Company's warehouses, unsold, previous to the next September sale. The future and permanent advantages accruing from such a measure, both to that Company and to the general navigation of these kingdoms, and also by retaining a very considerable sum, which is now annually remitted to the continent of Europe, are too obvious to be described.

It seems reasonable to presume, that, under such a plan, the tea legally consumed in Great Britain, and her dependencies, would not be less than 13 millions of pounds annually; at present it is rather less than six millions of pounds. The legal import of tea, upon such an alteration, would employ 38 large ships, and about 4,500 seamen constantly in the China trade, instead of 18 smaller ships, and about 2,000 seamen.

Your Committee ought, however, to remark, that these important and extensive objects will be equally attained without incurring a risque so much beyond what the general state of the revenue and public credit can bear, if any equitable and productive substitute can be found for the present tax upon tea; or if it can be sufficiently ascertained that a considerable reduction of the tea duties would be compensated to the revenue, by extending the legal import and consumption of that commodity. With respect to the first of those alter-

ations

ations, it has been suggested to your Committee, That, if an account were taken of all houses in the kingdom liable to the window tax, which consume tea (and there are few of that description in which tea is not consumed), the present produce of the tea duties might be assessed and rated upon the windows of such houses. The management of the window tax is so well arranged and settled, that such a plan, if not liable to other objections, would at least have the advantage of being executed easily, and without expence. From other calculations on this subject, which have been laid before your Committee, it is proposed, that each house inhabited, and charged with window tax, as by the published list, be also charged in the following proportions, per annum:

Houses under	7 windows each,	—	286,296	at	10 6	—	£.
	7 to 10 ditto	—	211,483	—	16 0	—	150,305
	11 Ditto	—	38,324	—	21 0	—	169,186
	12 to 13 ditto	—	25,919	—	31 6	—	40,240
	14 to 19 ditto	—	67,652	—	42 0	—	40,822
Some of these might be rated much higher and produce 100,000l. more		20 and upwards	52,403	70 0			142,069
		England and Wales	682,077	houses			183,410
		Scotland	17,734	10 6 on an average			726,032
		Houses	699,811				9,310
							735,342

The following statement will shew the advantage arising to those whose houses would be thus taxed, in lieu of customs and excise :

Prices of Tea at the Company's sales, on an average of ten years, from March 1773 to September 1782, inclusive, discount deducted, out of which the Company paid the customs.

	Bohea.	Congou.	Souchong.	Singlo.	Hyson.
	2 4 ²⁹ per lb.	4 3 ⁸⁸ per lb.	5 2 ⁵⁵ per lb.	4 2 ⁸¹ per lb.	8 5 ³⁹ per lb.
Excise on the same, paid by the buyers	1 11 ³⁹	2 6 ⁹³	2 10 ³⁴	2 6 ⁵⁹	3 10 ⁷⁸
Cost the buyers in 1782	4 3 ⁶⁸	6 10 ⁸¹	8 0 ⁸⁹	6 9 ⁴⁰	12 4 ¹⁷
Would cost in the proposed plan	1 8 ⁵⁷	2 5 ⁹²	3 3 ²⁷	3 3 ²⁷	5 7 ³²
Saved by the con- sumer	2 7 ¹¹ per lb.	4 4 ⁸⁹ per lb.	5 9 ⁶² per lb.	3 6 ¹³ per lb.	6 8 ⁸⁵ per lb.
A family living in a house under 7 windows, charged with the window-tax, may be estimated to consume — 10 lbs. of Bohea,	Saved as above				£. s. d.
Deduct tax on the house	2 7 per lb. or				1 5 10
					0 10 6
Clear gain per annum by this plan					0 15 4
Ditto ditto 7 to 10 windows	15 lbs. of Bohea,				2 7 per lb. or
Deduct tax on the house					11 8 9
					9 16 0
Saved by the housekeeper					1 2 9

Houses of 11 Windows, 12 lb.	}	Saved on		Saved		12 lb. 3 11 per lb. or	2 7 0
Congou and		1 lb. Congou	4 4 9	}			
Single		1 lb. Single	3 6 13				
		<u>7 11 2</u>					
Average		<u>3 11 5 1</u>					
3 lb. Hyfon				6 8 Ditto		1 0 0	
Deduct Tax on the house		— —				3 7 0	
						<u>1 1 0</u>	
						2 6 0	
Ditto ditto 12 to 13 Windows, 8 lb. Congou and Single			at 3 11 per lb. or		1 11 4		
and 8 lb. Hyfon			6 8 ditto		2 13 4		
						<u>4 4 8</u>	
Deduct Tax on the house		— —				1 11 6	
						<u>2 13 2</u>	
Ditto ditto 14 to 19 Windows, 16 lb. Hyfon			at 6 8 per lb. or		5 6 8		
Deduct tax on the house			— —		2 2 0		
						<u>3 4 8</u>	
Ditto ditto 20 Windows and upwards, 24 lb. Hyfon			at 6 8 per lb. or		8 0 0		
Deduct tax on the house			— —		3 10 0		
						<u>4 10 0</u>	

In the result, the whole family within such houses would purchase their tea at about one half of the present legal price; — and even those who smuggle it at present, would, in that event, have it much cheaper, and without fraud; — servants, and the lower class of people, would have tea free from duty. Exclusive of the various advantages already specified, there would be a considerable saving in the charges of collection per annum, and it would also remain to be considered, whether a separate tax might not reasonably be imposed on tea-gardens, taverns, coffee-houses, and inns.

If, however, a mere reduction in the tea duties would sufficiently guard the revenue, by making it impossible for the foreign Companies to allow to the smuggler a profit adequate to his risk, the whole of this operation would be much facilitated. If, for example, one fourth part of the present duties might safely be left chargeable upon teas, and it might be expected, that double the quantity of what is now legally imported would hereafter pay duty; it would then only be necessary to find a substitute for one half of the revenue which at present arises from the tea duties. If the same effect might be expected by reducing the duties to one half of what they are at present then it would be unnecessary to find any new duty in aid of such reduction. And in all these propositions it well deserves remark, that the revenue, and the public interests in general, will be much benefited collaterally, by the great check such an operation would give to the whole smuggling system. Your Committee have thought it their duty to suggest these great considerations to the House, as

deserving a serious discussion. Similar reasonings will attach upon other principal articles of revenue to be subsequently stated.

The Scotch Commissioners of Excise suggest, with a view to checking the internal smuggling of tea :—1st. That all tea sent out of London (except in the original package in which it was imported by the English East-India Company) shall be subject to the regulations, with respect to packages and permits, provided, as to all other places, by the statute 22 Geo. III. ch. 68.—2dly. That, in order to check the running of great quantities of tea, in parcels under six pounds weight, no tea, exceeding two pounds weight, shall be removed from one place to another without a permit.—3dly. For the purpose of discovering and preventing the substitution and removal of fine smuggled tea, under permit for coarse tea (which has become a very common practice, and which the power given by the act 21 Geo. III. ch. 55. sect. 25. to take, and pay for a sample, has not put a stop to), it is proposed that officers of excise shall be obliged by law to distinguish, in their account of stock, and in permits, the particular quality of the tea, such as, whether it is fine, ordinary, or coarse; and also that in permits they mention the kind and number of the packages containing tea :—and here they coincide much with what is recommended by the English Board of Excise for the general regulation of permits.

There is another circumstance which the Scotch Commissioners think has tended to facilitate and conceal the smuggling of teas in that part of the kingdom, viz. the great number of entered and licensed dealers in that commodity, who keep but small stocks, which are as constantly supplied by smuggled teas brought in without permit, in small quantities, as the old stock is decreased by a retail without entry. This fraud the Commissioners are of opinion might be very much corrected, if the sum to be paid for a licence to retail tea (which now is only 5s. 6d.) were made larger, so as to bring in a revenue equal to the present amount on that branch, although the number of dealers should thereby be diminished; which for the reason above assigned, they cannot think would be productive of any loss.

T O B A C C O.

26. The abuses in this article, which are mentioned, in the Second Report, as resulting from the allowance of 10lb. weight per hogshead, free of duty, given by the act 24 Geo. II. to the importer for waste of tobacco; and also from a practice of drawing the sample to the amount of more than 10lb. per hogshead, before the tobacco is weighed; were stated with a reference to the Scotch Revenue, and acknowledged, by many respectable importers and manufacturers of tobacco, to prevail in that part of the kingdom :—in the present state of the carrying trade, such practices are no longer of great importance.—The general means of prevention already recommended are all applicable towards the securing this branch of revenue, and most especially the reform proposed in the great abuse of licences and certificates. The duties, however, upon this article, like those upon tea, are so enormous, in proportion to its prime cost and intrinsic value, that it must be expected to continue a principal article of illicit trade.

W I N E S.

27. It appears in the First Report of your Committee, that since the additional duties took place upon this great article of revenue, the quantity annually

ally imported has decreased from 14,600 tons to 12,300;—and, under the system of taxation which the necessities of this country require, it may be apprehended that the illicit introduction of wine will continue very prejudicial to the revenue.

It has been suggested to your Committee, That some security might be derived, if a stamp, checked and numbered, were placed upon all pipes of wine which have regularly entered and paid the duties.

It would certainly be an effectual prevention of frauds, both as to wines and other taxable articles of consumption, if an account of stock could be kept with the consumers; but your Committee trust that the necessities of the state will never be such as to call for a system repugnant to the spirit of freedom, and consistent with the principles of this constitution.

The Scotch Commissioners of the Customs observe, That enormous frauds are carried on (particularly in the article of wine) under an abuse of what is called credit for goods imported.—It is to be observed, that when a merchant imports goods, he has credit for the quantities in the Custom House books, until exhausted by goods exported, or sent coastwise; and till the act of the last session, ch. 76. (which enacted, That after the 1st September 1783, no wine, in a hogshead or other cask, should be removed, either by land or by water, from any port in Great Britain, not being within the limits of the port of London, to any other place in the same kingdom, without a certificate of the payment of the duties) no deduction could be made, on account of wine consumed in the port or place of importation, or of wine conveyed by land to be consumed in other places; the consequence of which has been, that smuggled wine, of every denomination, has been passed in great quantities under false credit, to the great loss of the revenue, and the injury of the fair trader. The evil, though lessened in some measure by the above law, is far from being destroyed; for the fraudulent trader, taking advantage of the words of the law, and the practice founded thereupon, removes his wine in bottles, packed with straw in bags or sacks (very common packages in Scotland for liquor in bottles) and by this means evades the law which is confined to the removal of wine in a hogshead, or other casks.—The Commissioners therefore recommend (as the only effectual remedy that occurs to them for the evils proceeding from the credit given to merchants from such imperfect statements) That wine, and other customable goods subject to high duties, be taken into stock; and that the importers thereof, and the traders therein, be obliged to keep regular books of the receipt and disposal of all such goods, subject to the inspection of the officers of the revenue as they shall see occasion; and that such goods be not allowed to pass from one place to another without a passing permit from the proper officer; it being impossible, they apprehend, to establish a sufficient check by any other method. It seems to be also proper, that all dealers in such goods should be obliged to take out licences, under a high penalty.

With respect to the import of wine, the Scotch Commissioners advise, That it should not be permitted to be imported in any vessel of less burden than 100 tons, on pain of forfeiture of the wine and ship: half to the King, and half to the officer seizing and prosecuting the same: and this is similar to the regulations prescribed by act 5 Geo. I. ch. 43. sect. 27, respecting the import of spirits.

FOREIGN SPIRITS.

28. Great injuries result from this article of smuggling, to the revenue, to our West India trade, to the landed interests, to the British distilleries; and to the general wealth of the kingdom.—The measures recommended in the foregoing part of this report, are all applicable to this object.

B R E W E R Y.

29. Exclusive of the artifices by which fraudulent brewers elude the payment of the duty on beer, as particularly stated in the First Report of your Committee, there are other practices of a different description, which may be considered as secondary; and notwithstanding that many heavy penalties, and a variety of restrictions, are provided by law for checking those artifices, yet they are carried on with so much secrecy and dispatch, as to elude the care and vigilance of the most active officers.

The Commissioners of Excise, therefore, as regulations in their opinion the most probable to restrain more effectually the practice of the several frauds, propose,

That every Excise Officer, when he attends to survey and take account of the beer or worts of any common brewer, shall be permitted to continue by night or by day, in the brewhouse, store rooms, or other places belonging to, or used by such brewer, without molestation or hindrance, so long as such officer shall judge necessary, to prevent or detect fraudulent practices; on pain, in case of refusal or other obstruction on the part of the brewer, of forfeiting 100l.

The penalty inflicted on common brewers, victuallers, &c. by an act of the 1st of William and Mary, ch. 24. sect. 11, for making use of any private or concealed storehouse, cellar, or place for the laying off any beer, ale, or worts, being confined to casks only, the Commissioners submit that the said penalty be extended to such common brewers, victuallers, &c. who shall make use of any private or concealed storehouse, cellar, or other place, for the laying off beer, ale, or worts, in tubs or any other vessels whatever.

That no common brewer shall be permitted to erect, set up, alter, enlarge, or make use of any store fat, vat, or cistern, for the brewing, making, or keeping beer or worts, without giving notice thereof at the office of excise nearest to which his brewhouse shall be situate; and that the officers of excise shall be permitted to gauge and ascertain the content of any such store fats, vats, or cisterns; and shall also, as often as they think necessary, be permitted to gauge, take an account of, and taste the beer or worts contained in such store fats, or vats, or cisterns, and also in any other cask or utensil, without lett or molestation, on pain of incurring the penalties inflicted for making use of an unentered guile tun, or hindering the officer from gauging or taking account of the beer or worts contained in any entered utensil.

That if any common brewer shall cleanse the whole or any part of a guile of beer, into any cask, fat, or other vessel, to beer or worts of a former brewing, or of the same brewing, which had not been gauged and taken an account of, or shall mix any beer or worts with the whole or any part of such guile, either in or after cleansing, before the officer shall have taken an account of the cleansed quantity of such guile, the beer or worts, so mixed with such guile,

guile, shall be deemed an increase after length, and the brewer subjected to the like penalty and charge as for that offence.

That if any common brewer shall break in or mix any strong beer or ale, left in the brewhouse, of a former guile, with beer or worts of a succeeding guile, either before or after the length of such succeeding guile be declared, such beer, so broke in and mixed with the new guile, shall be charged as beer newly made, or brewed; but in case such breaking in or mixing be made in the presence of an officer, after the length of the new guile shall have been declared, the brewer shall be permitted to lay his complaint; and on proof being made, on oath, that the strong beer left of a former brewing had not been altered in its quality, between the time of charging and that of its being broken into a succeeding guile, and that the duty of strong beer was twice charged thereon, the brewer shall be relieved of the second charge. And,

That no common brewer shall be permitted to keep any small beer after cleaned, in the same store room, cellar, or other place, with strong beer, on pain of forfeiting forty shillings for every barrel of small beer so kept, and in proportion for a greater or less quantity.

These propositions for amending the present laws will, the Commissioners of Excise presume, if adopted, be found materially useful for the better security of the revenue arising from beer and ale: and they beg leave to observe, that they are such as they apprehend will not be productive of any material restraint or inconvenience to the fair trader; some of the regulations proposed being already observed by many of the most capital common brewers.

D I S T I L L E R Y.

30. Your Committee will reserve to a separate Report such observations as they may be able to procure and digest for the security of this important and productive branch of revenue.—But, in the mean time, it may not be improper to mention the probable remedies which have been suggested by the Scotch Board of Excise on this subject; more especially as they are in many parts equally applicable to the abuses which prevail in this part of the kingdom.

The Scotch Commissioners propose, 1st. That wherever a distillery is erected in the country, and out of a town or village, where the officers of excise cannot have their residence immediately adjoining, provision should be made by law for the accommodation of the necessary surveying officer or officers, by obliging such distiller (under a high penalty) to furnish him or them, for an adequate compensation, to be settled by the Commissioners of Excise or justices of the peace, with a house fit for his or their accommodation, or with ground on which such house may be built, in the immediate neighbourhood of the distillery; and that, until such sufficient accommodation is provided, no entry of places or utensils shall be received, or held good or valid, from any such distiller.—2^{dly}. That officers of excise shall have admittance to and continue in, every distil house at all hours of the night as well as by day, even without the presence of a constable, or other officer of the peace.—3^{dly}. That when an entered distiller is found to have made use of a private or unentered place, or utensil, for making or keeping wash, low wines, or spirits, he shall incur a much higher penalty than that imposed for that offence by the laws now in force, which in one case is but 20^l; and in the other but 50^l; a sum frequently

frequently less than the amount of the duties chargeable on the quantities found concealed therein at one time.—4th. That it be made felony, or subject to a very high penalty, for a distiller to counterfeit the keys of, or seals on, any of the locks or fastenings required by law, or to make use of, or have in his possession, such counterfeit keys or seals.—5th. That, to prevent illicit working in the night time, and the deception of officers, certain hours be prescribed within which distillers can only legally charge their stills; and that a certain length of time be ascertained, within which their stills must be completely worked off, after having been opened by, and charged in the presence of, the proper officer, agreeable to law—otherwise a presumptive new charge to be made.—6th. That distillers be obliged to charge their wash stills with wash only, and without water to a certain content, according to their size.—7th. That the law shall precisely define what are to be deemed low wine *feints* and spirit *feints*, in contradistinction to low wines and spirits, which only are chargeable with duty.—8th. That no distiller, rectifier, compounder, or dealer in spirits, shall be allowed (under a penalty and forfeiture) to reduce, even in the sight of the officer, his British spirits in stock to a lower strength or quality than hydrometer proof.—And lastly, that officers of excise should by law be empowered to take account of the strength of British spirits in the stocks of distillers, &c. by the hydrometer or otherwise, and to express the same as well as the kinds and qualities thereof, in permits granted for their removal.

Other expedients have been suggested, of a more simple nature indeed, but too precarious to be risked without due consideration;—such as, that a provision should be adopted, respecting the distilleries, similar to what has been practised in the glass manufactory, since the 17th Geo. III. cap. 39; viz. That every time a wash still is charged, a charge duty, equal to four fifths, or any other proportion of its contents, should be made against the trader, whatever quantity of wash may have been put in;—or (setting aside at once every other method of charging this duty, by proportions from the wash, or on the actual quantities of low wines and spirits produced) that an adequate duty in lieu of all the present duties should be imposed, by way of licence, to be paid annually for every still, according to its size, at a fixed rate per gallon; which, it is said, could be certainly ascertained, would be easily levied, and with difficulty evaded; while it would save to the revenue the expence of many officers, and relieve the licensed traders from every other restriction of which they complain.—Of the propriety or success of these last-mentioned schemes, the Scotch Commissioners of Excise are by no means certain.

M A L T.

31. The principal frauds which prevail in the malting business are described in the First Report. It appears difficult, if not impossible, to frame laws adequate to the entire prevention of those frauds, without being grievous and oppressive to the fair trader. But the English Commissioners of Excise are of opinion, that the following propositions, if adopted, might tend both to secure and advance the revenue in this article; viz.

That every entered maltster shall be required to keep his cistern or wetting fat in such a manner and place as that the officer may with certainty and due convenience gauge and take account of the corn or grain wetting therein; and, that in case any officer shall suspect that malt is privately making, or fraudulently

fraudulently hid or concealed in any place whatsoever, with intent to defraud the revenue, such officer, on obtaining a warrant under the hands of one justice of the peace, or two Commissioners of Excise, shall be empowered to search for and seize all malt found so privately making, hid, or concealed; and the same shall be forfeited, and the offender subjected to a penalty of 50*l*; — the *onus probandi* to lie on the defendant.

C A N D L E S.

32. The Board of Excise have also recommended the following amendments in the laws respecting this manufacture; in many of which they coincide perfectly in opinion with some of the most reputable dealers, whom your Committee have examined; viz.

That all makers of mould candles should be required to give notice in writing of the time they intend to begin each making, and expressing in such notice the number and size of the moulds they intend to fill and draw, and also the number of times they intend to fill and draw the same in each making; under the like penalties as the makers of dip candles are subject to by the act 11 Geo. I. ch. 30. sect. 27.

With respect to the abuse of the indulgence to private persons of compounding for the duties on candles, the Commissioners do not foresee any remedy for that evil, other than wholly taking away the indulgence; a measure which, having been attended with beneficial effects to the revenue in the instance of malt, they beg leave to recommend.

The Commissioners of Excise also observe, That the illicit practices which prevail in the making and vending of wax candles, are in a great measure to be attributed to the very high duties of excise on those candles made in England, and to the low duty of customs paid on the importation of wax; both which, but more especially the former (which, including the 15 per cent. amounts to nine pence and a fraction per pound) operate very strongly as an encouragement to clandestine makers of wax candles, who not only carry on their fraudulent practices with great facility and little hazard of detection, but also, by wholly evading the excise duties, can afford to sell wax candles at least eight pence per pound cheaper than the fair trader, with the additional advantage of the retailer's profit: the Commissioners are therefore of opinion, That lowering the duty on wax candles to three pence per pound, and imposing an additional duty of two pence per pound on all wax imported into this kingdom, will be for the advantage of the honest trader, and hold out a fair prospect of benefit to the revenue.

The advantages proposed by this arrangement of duties, would, in the opinion of the Commissioners, be farther secured, if an additional duty were laid on spermaceti candles, equal to the duty to which it is proposed to reduce the duty on wax candles; and if the makers of wax and spermaceti candles were obliged to take out an annual licence, subject to the payment of five pounds, and the venders, of every description, a like licence, subject to the payment of five shillings; the revenue, at the same time, to retain upon exportation a part of the duty on all bleached wax.

But the frauds in this branch of the revenue, under the management of the excise, being carried on chiefly in the night season, when the excise officer has no legal authority to enter without a peace officer, the Commissioners have

have given it a due attention; and having consulted their most experienced officers thereon, are of opinion, That although the foregoing regulations may tend to check, they will not be effectual to suppress this evil, unless the officer of excise have power to enter, by night, the premises in which this manufacture is carried on, in the same manner as they are now allowed by law to do in the manufacture of glass.

S O P E.

33. The Commissioners of Excise are of opinion, upon the fullest consideration, that the principal and most efficacious regulation, is the power of free access by the Excise officer, at all times, into the entered premises of the manufacturer.— They therefore propose, First, That the officers of excise should be permitted, both by night and day, to enter the workhouse, and every other room or place used in the making or keeping sope, or materials for making the same, in like manner as excise officers are by law authorized to enter and survey the premises of glass makers.— Secondly, That no maker of sope shall be permitted to have or keep any pipe or other conveyance, from or to any copper or pan made use of in the boiling or making of sope, except a pump or crane for the purpose of taking out the salt or spent lees, under the penalty of five hundred pounds.— Thirdly, That the cover and furnace door to any copper or pan shall be kept locked and sealed down, at all times, except when at work, or opened for repairing, or for the inspection of an officer, on forfeiture of one hundred pounds for opening without notice.— Fourthly, That no manufacture of sope be carried on in any place which shall not be situated in some city or market town, or within the distance of half a mile of such city or market town.— And, fifthly, That, for the more effectual deterring persons from hindering or obstructing any officer of excise, or person acting in his aid, in the due execution of the powers given him by any law or laws of excise, the penalty for that offence be increased to fifty pounds.

S T A R C H.

34. To prevent the frauds in this article, the Commissioners of excise propose; First, That the penalty of fifty pounds, now inflicted by law on private starch makers, be increased to two hundred pounds; and that the servants, or other persons employed in such manufactory be liable to the several penalties to which persons employed in private distilleries are now subject by act 23 Geo. III. ch. 70.— Secondly, That every starch maker shall cause his name at full length, with the addition of the words *starch maker*, to be painted, in legible letters of at least three inches in length, in the front of his manufactory, and over the door of his dwelling house, on penalty, in case of neglect, of one hundred pounds; and that no starch shall be removed or carried, either by land or water, in any chest, sack, or other package, exceeding the quantity of twenty-eight pounds, unless there be painted or marked on each such package, in legible letters of at least three inches in length, the word *starch*, on forfeiture of all starch that shall be found so removing or carrying, together with the package, boat, vessel, cart, horse, cattle, &c. employed in removing or carrying the same.— Thirdly, That every person receiving into his custody any starch, exceeding the quantity of twenty-eight pounds, not having the word *starch* so painted or marked on the package as
aforesaid,

aforesaid, shall be subject to a penalty of two hundred pounds.—And, fourthly, That no manufacture of starch be carried on in any place which shall not be situated in some city or market town, or within the distance of half a mile of such city or market town.

PAPER, PRINTED SILKS, CALLICOES, AND LINENS.

35. The abuses respecting these several articles, which are mentioned in the First Report of your Committee, obviously present the remedies proper to be applied.

COACHES, &c. AND SERVANTS.

36. There appears to your Committee to be some radical defect in the management of these articles, the latter of which does not produce the moiety of what reasonably might be expected.—Perhaps it was originally inexpedient to commit the conduct of voluntary taxes to excise officers, who have no authority to enforce them, otherwise than by menacing prosecutions.—If, however, these branches of revenue are to be continued within the same department, it may tend to assist them, if every entered carriage were required to have a stamp plate with a number from the Excise Office, the same to be placed in some visible part of such carriage;—such a plate might be fixed so as to give no offence in point of appearance; and the additional expence, if paid from the revenue, would be amply repaid by the prevention of frauds.—It would be a farther security both to this duty, and to the tax on servants, if all persons paying in the country districts were regularly to transmit the particulars of such payments to the Excise Office in London; that the whole might be kept alphabetically, and open to one view.—It would tend also to discourage neglects and concealments, if the collectors within the several districts were required to cause lists and particulars of the several payments to be affixed, from time to time, to the doors of the respective parish churches.—Some other amendments are wanting in the servants' tax, which are sufficiently described in the Second Report.

S A L T.

37. The several frauds affecting this duty are stated in the First Report of your Committee:—for the prevention of those frauds, it is suggested,

That the allowances for the waste of salt exported to Ireland and the Isle of Man, of four bushels for every forty bushels of white salt, and two bushels for every forty bushels of rock salt, there landed, should be reduced to two bushels for every forty bushels of white salt, and to one bushel for every forty bushels of rock salt.

That if, in addition to the oath directed to be taken by every fisherman taking in salt on board his boat or vessel, for the curing of fish at sea or in some harbour, port, or creek in Ireland, he was obliged to become bound, with sufficient sureties, in the sum of ten shillings, payable to His Majesty, his heirs or successors, for every bushel of salt (reckoning fifty-six pounds to the bushel) so taken in or put on board his vessel, duly to account for the said salt; and within three months after the date of such bond, make it appear, to the satisfaction of the officer taking the bond that the salt was really and truly made

use of in curing of fish, or was lost at sea, or re-landed in Ireland: and if the mistakes in the thirty-third section of the Irish act of the 5th year of His present Majesty's reign, cap. 16, were rectified, the commissioners of the salt duties are of opinion, the taking in salt in Ireland, under pretence of its being designed for foreign parts, but really intended to be landed in Great Britain might be prevented.

That every person upon the borders, in whose custody any Scotch salt shall be found, shall be liable to the same penalties as if he was the carrier or owner thereof, unless he shall make it appear to the officer who shall seize the same, that it came by sea, and that the duties thereon had been paid: and if, in addition thereto, the officers were to be empowered to enter into the houses and buildings of any person they may have just cause to suspect, inhabiting near the borders, to search for and seize all such salt, the Commissioners apprehend it would be the most effectual means of putting a stop to the practice in future.

That the several officers of excise, who are more generally dispersed throughout the kingdom than the officers of the salt duties, and now officially survey soapboilers and others, be empowered to seize all foul salt, under the circumstances described in the First Report of your Committee, that shall be found in the custody or possession of any soapboiler, or other manufacturer; with a penalty of twenty shillings per bushel on the person in whose custody the same shall be found.

In addition to this, and as some remedy to what is stated by the proprietors of the salt works in Scotland, those proprietors have requested your Committee to recommend to the consideration of the House, whether it would be expedient to impose an additional duty upon rock salt exported from England to Ireland.

HAWKERS AND PEDLARS.

38. The amendments of the laws respecting this branch of revenue are sufficiently obvious from the particulars stated in our Second Report.

D R U G S.

39. It has been represented to your Committee, That duties on drugs, manufactured and unmanufactured, would be more productive in general if they were lowered;—at present it is supposed that a considerable proportion of the drugs imported from the East Indies and from China, is exported to the continent of Europe for the drawback, in order to be afterwards re-landed clandestinely in this kingdom, together with what can be smuggled also from the Danes, Sweeds, and Dutch.

Your Committee, in pursuing the remedies applicable to the several frauds which were stated in their preceding Reports, have thought it superfluous to repeat here such means of prevention as were incidentally recommended in those Reports.

Your Committee are not yet prepared to state all the measures which may be expedient respecting the distillery, which is a consideration of importance and great difficulty.—They have been obliged also to postpone all opinions respecting the means of securing several branches of the revenue which are subject to the Commissioners of Stamps.

Your Committee, in drawing their inquiry towards a close, beg leave to remark, that whatever measures may be adopted by the House upon the Reports which they have submitted, the same subject may be resumed, with advantage to the public, by other select Committees in a subsequent session;—such Committees to be appointed for the purpose of examining particular branches of the revenue. —In some instances, as in that of the tobacco trade, or the great and complicated business of the distilleries, ample occupation may be given to a Committee, without extending the line of their inquiries beyond one object:—in others, it may be material to assign a more general investigation, as well to ascertain what relief may be given to fair traders and manufacturers, by the lowering of particular duties, without detriment to the revenue, and by other indulgences, as to trace and guard against new species of frauds, which must be expected so long as the necessities of the country require the present system of taxation. In a country so circumstanced, the best regulated plans that can be devised will from time to time be found inadequate, where the duties are high, the vigilance of those who are pursuing an illicit profit will ever be active and daring;—the vigilance of those who are hired to resist illicit practices, seldom goes beyond a principle of duty, and often falls far short of that principle.

It is evident that in so great a detail, and in so extensive a variety of subjects, as have been comprehended in these Three Reports, several errors may have found a place, as well through inadvertency, as from misinformation, and an imperfect knowledge of particulars:—Your Committee trust and hope, however, that such errors will not be found of much importance, nor be likely to mislead the House. If what they have in general stated shall prove to be well founded, both as to the existing practices, and the proposed means of prevention, any mistakes, either in judgement or in expression, will be very immaterial; these several Reports being tendered only as grounds of deliberation, and in no degree as dictating a system of measures, which cannot be enforced to any advantage, but with the united sense and support of Parliament.

It remains for your Committee to express their hope, that in preventing the smuggling practices in future, a full indemnity may be given for past offences; and that in restraining the channels of fraudulent trade, means may be found to open new sources of honest employment and fair commerce.—It is the part of wisdom as well as of humanity, to avoid driving to extreme distress, or voluntary banishment, a multitude of individuals, who, however combined against the laws of their country, are, by their talents, spirit, and activity, peculiarly capable of becoming useful members of society.

A P P E N D I X

T O T H E

T H I R D R E P O R T .

No. I.

A LIST of GOODS prohibited to be imported into, or exported from, Great Britain.—January 1, 1782.

GOODS prohibited to be imported :

BAND strings
Books, English, reprinted abroad
Buttons of all sorts
Callicoes, muslins, or stuffs, made of
linen yarn, or cotton wool only, or
linen yarn and cotton wool mixed,
wherein shall be wove in the warp,
in the selvage only, through any
part of the length of the piece, one
or more blue stripes of one or more
threads

Chocolate, ready made
Cocoa paste
Coin (current) false or counterfeit to
be uttered
Cut work
Embroidery
Fringes of thread or silk
Wire, card wire, or iron wire, for
making of wool cards

GOODS prohibited to be imported and used in Great Britain:

ne lace of silk or thread, except
thread lace made in Flanders
Braid, work made thereof. See gold
Brocade of gold or silver
Cambricks and French lawns
Copper, work made thereof. See gold
East India wrought silks, bengals, and
stuffs, mixed with silk or herba, of
the manufacture of Persia, China,
or East India; and Callicoes printed
painted, or dyed there
Embroidery. See gold
Fringe, gold, &c. See gold.
loves and mits of leather or silk

Gold or silver thread lace, fringe, or
work made of Copper, brass, or
any inferior metal; or gold or silver
wire, or plate, embroidery, or gold
or silver brocade
Lace of gold. See gold
— of thread or silk. See bone lace
Mits of leather or silk
Needle-work of silk or thread, except
East India
Popish agni Dei, crosses, pictures, beads,
or such other superstitious things.
— primers, ladies psalters, ma-
nuals, rosaries, catechisms, misals,
breviaries,

breviaries, portals, legends, and lives of saints in any language; and other superstitious books in the British tongue	Silver thread lace, &c. See gold
Silk ribbands, laces, and girdles	Stockings, silk
— wrought, except Italian crapes or tiffanics	Stuffs mixed with silk or herba. Vide East India
	Tobacco stalks
	Velvets

GOODS prohibited to be imported for sale:

Bits	Locks
Cards for wool	Mutton. See cattle
Cattle, great sheep, swine, beef, pork, (except bacon) mutton or lamb, except six hundred head yearly from the Isle of Man into Chester, Liverpool, or Wirewater	Pins
But cattle and salted provisions of and from Ireland, may be imported duty free	Points
Cauls made of silk	Pork. See cattle
Chapes	Provisions. See cattle
Cheese from Ireland	Pummels
Coin, false or counterfeit	Rapiers
Daggers	Ribbands of silk only, or mixed with other materials
Dagger-blades	Saddles
Girdles	Scabbards and sheaths for knives
Handles for knives	Silk, wrought by itself, or with any other stuff, in ribbands laces, girdles, corsets, cauls, corsets of tiffue, or points
Harness, girdles, and horse harness	Stirrups
Hilts	Swine. See cattle
Knives	Wire, card wire, or iron wire, for making of wool cards

GOODS prohibited to be imported for sale without licence from His Majesty:

Ammunition	Gunpowder
Arms	War, utensils of

GOODS prohibited to be imported for sale by any persons, except made and wrought in Ireland, or taken upon the seas, or wrecked:

Andirons	Cards for wool
Balls, tennis	Caskets
Basons, counterfeit	Chaffing balls or dishes
Bells; viz. sacring bells	Chefs-men
Blanch iron thread; vocat. white wire	Cloaths, woollen
Bodkins	Combs
Bosses for bridles	Corsets
Brushes	Daggers
Buskins	Dice
Candlesticks, hanging	Dripping-pans
Caps, woollen	Ewers
Cards, playing	Forcers

Fringes of silk and thread
 Furs, tawed
 Galley tiles. See painted ware
 Girdles
 Goloches, or corks
 Gridirons
 Hammers
 Harness, pertaining to saddles
 — for girdles of iron, latten, steel,
 tin, or alkmine
 Hats
 Iron thread; *vocat.* white wire
 Knives; *vocat.* wood knives
 Laces
 — of thread or gold
 Ladles
 Leather, any thing wrought of tawed
 leather
 Locks
 Needles; *vocat.* pack needles
 Painted wares, except paper and pic-
 tures, and earthen ware, the manu-
 facture of Europe, other than galley
 tiles
 Pattens
 Pinfons

Points
 Purfes
 Rapiers
 Razors
 Ribbands
 Rings of copper or latten gilt, for cur-
 tains
 Saddles
 Scissars
 Scummers
 Sheaths
 Sheers for taylors
 Shoes
 Silk embroidered, and silk twined
 Spurs
 Stirrups
 Tires of silk or gold
 Tongs; *viz.* fire tongs
 White wire
 Wire of iron; *viz.* card wire, and all
 sorts of iron wire, smaller than fine
 fine; and superfine and wool cards,
 or any other wares made of iron
 wire
 Woollen caps
 Woollen cloths, or old drapery

GOODS prohibited to be imported for sale by strangers or aliens,

Adirons
 Bells of any fort, except hawks bells
 Bits
 Blade smiths } any wares pertaining to
 Blacksmiths } them
 Boots
 Broaches or spits
 Bottle makers, any wares pertaining to
 them
 Buckles for shoes
 Candlesticks, hanging
 — iron standing
 Card makers, any wares pertaining to
 them
 Chaffing-dishes
 Chains
 Clasps for gowns
 Cloths, painted
 Copper smiths, any wares pertaining to
 them
 Cupboards

Cutlers, any wares pertaining to them
 Forcers
 Forks, called fire forks
 Founders, any wares pertaining to them
 Girdlers, any wares pertaining to them
 Girdles
 Glafs, painted
 Glovers, any wares pertaining to them
 Gold (beaten) in papers for painters
 Gold beaters, any wares pertaining to
 them
 Grates
 Gridirons
 Hangers
 Harness, wrought for girdles
 — *vocat.* horse harness
 Hinges and garnets
 Horners, any wares pertaining to them
 Horns for lanthors
 Hurers, any wares pertaining to them
 Images, painted

Joiners,

Joiners, any wares pertaining to them
 Iron ware
 Keys
 Knives
 Laces
 Latten, ware
 Lavers, hanging
 Locks, called stock locks
 Lorimers, any wares pertaining to them
 Nails of latten, with iron shanks
 Painters
 Pinner } any wares pertaining to them
 Point makers }
 Purfers }
 Pins
 Points
 Pouches
 Purfes
 Rings for curtains
 Sadlers, any wares pertaining to them

Saddles
 Saddle trees
 Scissars
 Sheers, for taylors
 Silver (beaten) in papers for painters
 Spits
 Spoons of tin or lead
 Spurriers, any wares pertaining to them
 Spurs
 Stirrups
 Stock locks
 Stops; *vocat.* holy-water stops
 Taylors sheers
 Tongs
 Turnets
 Weavers and } any wares pertaining
 Wire mongers } to them
 Wool cards, except Roan cards

GOODS prohibited to be imported, except in particular weights, packages, &c. or under some other restrictions

Aqua Vita, except in ships belonging to Great Britain or Ireland, or of the same country with the goods

Ashes, pot, from the Netherlands or Germany

— from any other place, except in ships belonging to Great Britain or Ireland, or of the same country with the goods

Beef, except from the Isle of Man, into Chester, and Irish beef into any part of Great Britain

Boards, except in ships belonging to Great Britain or Ireland, or of the same country with the goods

Brandy, in casks containing less than 60 gallons

— in any case, except in ships belonging to Great Britain or Ireland, or of the same country with the goods. See spirits

Cambrick and French lawns, except into the port of London, by licence from the commissioners, and in bales, &c. covered with sack cloth or

canvas, containing 100 whole pieces or 200 demy pieces

— or lawns from Ireland, until the importation there shall be prohibited
Candles, tlope, and starch, in any package less than 224 lb. wt.

Coffee, but in packages of 112 lb. neat
Coin, *viz.* light or base silver coin, exceeding 5l.

Corn or grain, except in ships belonging to Great Britain or Ireland, or of the same country with the goods
Currants (Turkey) except in British-built ships, or ships of the same country with the goods, &c.

Deal boards from the Netherlands or Germany, except deal boards of the growth of Germany, imported from thence by British, in British-built ships, &c.

Figs, except in ships belonging to Great Britain or Ireland, or of the same country with the goods

Fir timber from the Netherlands or Germany, except of the growth of Germany,

- Germany, imported from thence by British, in British-built ships, &c.
- Fish, flat or fresh, in foreign ships, taken by or bought of foreigners, except eels, stock fish, anchovies, sturgeon, botargo, cavear, lobsters, and turbot.
- Flax, except in ships of Great Britain or Ireland, or of the same country with the goods
- Geneva, in casks containing less than 60 gallons, except two gallons for each seaman. See spirits
- Grocery, from the Netherlands or Germany
- Hats or bonnets of bast, straw, chip, cane, or horse hair, to be imported in bales containing 75 dozen
- Plaiting, or other materials for making such hats, to be imported in packages not less than 224 lb. wt.
- Isle of Man; brandy, rum, strong waters, or spirits not to be imported from thence
- Masts from the Netherlands or Germany, except of the growth of Germany, imported from thence by British, in British-built ships owned by British
- to be imported from any other place, only in ships belonging to Great Britain or Ireland, or of the same country with the goods
- Oak bark, not to be imported when the price is under 10l. per load, &c.
- Oil (olive) from the Netherlands or Germany
- to be imported from any other place, only in ships belonging to Great Britain or Ireland, or of the same country with the goods
- Packet boats, any goods or merchandise therein, without commissioners' licence
- Pepper to be imported into the port of London only
- Pitch, from the Netherlands or Germany
- to be imported from any other place, only in ships belonging to Great Britain or Ireland, or of the same country with the goods
- Plaiting for hats. See hats
- Pot ashes. See ashes
- Prunes, may be imported only in ships belonging to Great Britain or Ireland, or of the same country with the goods
- Raisins ditto
- Rosin, from the Netherlands or Germany
- from any other place, to be imported only in ships belonging to Great Britain or Ireland, or of the same country with the goods
- Rum, in casks under 60 gallons
- but if imported from the British dominions in America, in small casks, without fraud, &c. for private use, &c. the commissioners may admit it to entry. See spirits
- Sail cloth, or canvas from Ireland, only in intire bolts or pieces
- Salt, in ships under 40 tons, or otherwise than in bulk, except for the ship's provision
- of Great Britain or Ireland, or other salt coming from Ireland or the Isle of Man, except for the ship's provisions, or taken in to cure fish at sea
- from the Netherlands or Germany
- from any other place, but in ships belonging to Great Britain or Ireland, or ships of the country of which it is the product
- Silk, thrown, of the growth or product of Turkey, Persia, East India, China, or any other country, except Italy, Sicily, and Naples, brought directly from those places respectively by sea, in ships legally navigated, may not be imported
- Sope, in any package less than 244 lb. wt.
- Spicery, imported by licence; the package must be, cinnamon in foles of 70 lb. nutmegs, cloves, or mace, in casks of 300 lb. or upwards

Spicery,

Spicery, except by licence, may not be imported from the Netherlands

Spirits of any kind, in casks under 60 gallons, not to be imported from Europe in ships of any burthen, nor from other parts, in ships under 100 tons, on forfeiture of ship and goods
Starch in any package less than 224 lb. weight

Sugar, only in ships of Great Britain or Ireland, or of the built of the country of which it is the growth, &c.

Tar, from the Netherlands or Germany
— from any other place, but in ships of Great Britain or Ireland, or of the built of the country of which it is the produce

Tea, only from the place of its growth, though formerly exported from hence

— except by licence, in case the India company do not supply the market in British-built ships

Timber, to be imported only in ships of Great Britain or Ireland, or of the built of the country of which it is the growth

Tobacco, of the British plantations in America, only in casks, &c. of 450 lb. weight

— from the Netherlands, or Germany

Turky goods, to be imported only in British-built ships, or ships of the country of which they are of the growth, &c.

Vinegar, to be imported only in ships the built of Great Britain or Ireland, or of the country of which it is the produce, &c.

Whale-bone, cut (except in fins)

Wines, to be imported only in ships belonging to Great Britain or Ireland, or of the country of which the goods are the produce, &c.

— no wines, other than Rhenish, from the Netherlands or Germany, except Hungary wines, which may be imported from Hambro', paying duty as Rhenish

— Spanish, Portugal, and French wines, in any smaller cask than an hoghead, (except for private use)

— in flasks, or bottles, or vessels containing less than 25 gallons; except French wine in bottles, and for private use, and wines of the dominions of the Great Duke of Tuscany, in open flasks, or of Turkey, or any other part of the Levant sea, in the manner as heretofore usually imported.

GOODS prohibited to be exported:

Ashes, white

Bell metal

Boxes, for clocks or watches without the movements, &c.

Brass, metal

Bullion, unless a certificate is produced to the commissioners that it is foreign, and not molten from coin of this realm, or clippings thereof, nor plate wrought in this Kingdom

Cases, for clocks and watches, of any metal, without the movements, &c.

Clocks, without the movements, made fit for use, with the maker's name

Coin of gold and silver, without the King's licence, except foreign coin upon entry. Repealed as to Ireland.

Copper, except made of British ore

— in sheets or bars, not to be exported or carried coastwise, when restrained by order in council, or proclamation

Dial plates for clocks or watches, without the movements, &c.

Frames or engines for knitting of stockings

Fullers earth, or scowering clay

- Gunpowder, when the price exceeds 5l. per barrel
- Hides of ox, steer, cow, bull, or calf, except calf skins dressed without the hair, unless for the ship's use, not exceeding 6 hides
- Horns, British, unwrought
- Isle of Man, wrought silks, bengals and stuffs mixed with silk or herba, of the manufacture of Persia, China, or East India; calicoes painted, dyed, printed or stained there. Cambricks or French lawns may not be exported to the Isle of Man
- Lambs, alive
- Latten
- Metal, brass, copper, latten, bell metal, pan metal, gun metal, shruff metal (except lead, and tin, and copper, and mundick metal, made of British ore) and foreign copper in bars
- Money. See coin
- Mortlings
- Mundick metal. See metal
- Packet boats, any goods or merchandise therein without licence
- Pan metal. See metal
- Rams, alive
- Scowering clay
- Sheep, alive
- Shortlings
- Shruff metal. See metal
- Silver molten, except marked at goldsmiths' hall, and by certificate, &c. See bullion
- Tallow
- Tea, to Ireland or the British plantations, except in the original package
- Thrums
- Tobacco-pipe clay, except to the British Sugar colonies, in the West Indies, for a limited time
- Tools or utensils, machines, engines, press, paper, implements, or any model or plan thereof, in the cotton, linen, woollen, or silk manufactures, may not be shipped, unless to be directly landed again in Great Britain or Ireland
- not to be collected together to be conveyed by open sea to any place, except to Great Britain
- but not to extend to wool cards or stock cards, not exceeding in value 4s. per pair, and spinners' cards not exceeding 1s. per pair, exported to any British colony in America
- Watches without the movements, fit for use, with the makers name
- Wool, sheep, wool fells, mortlings, shortlings, yarn made of wool, wool flocks, fullers earth, fulling clay, and tobacco-pipe clay
- coverlids, waddings, or other manufactures of wool, slightly worked or put up together, so as they may be reduced to wool, and used as wool again, or matresses or beds stuffed with combed wool, or wool fit for combing
- Woollen yarn
- Worsted

N. B. Goods of Muscovy, Russia, or the dominions of the Emperor or Empress thereof, are not to be imported, except in ships belonging to Great Britain or Ireland, or of the same country with the goods

— of Asia, Africa, or America, must be brought only in British ships, legally navigated from the place of their growth, &c. or from such ports where they are, usually have been, or can only be, first shipped for transportation, except oil of cloves, oil of cinnamon, oil of mace, and oil of nutmegs.

The above prohibition is not to extend to goods of the Straits or Levant seas, and East India goods, from the usual places of Lading, in British ships, except raw silk and mohair yarn, which can be brought only from the dominions of the Grand Signior;

Nor

Nor is this prohibition to extend to goods of the Spanish or Portuguese plantations, which may be brought from Spain, Portugal, or the Western Islands, called The Azores, or Madeira, or Canaries, respectively in British ships

_____ nor to bullion or gold taken as prize.
 _____ nor to Persia goods brought through Russia
 by the Russia Company.

_____ nor to gum senega imported from Europe
 by British

_____ nor to cochineal or indigo

_____ nor to spice by licence

_____ nor to coarse printed callicoos, and other
 prohibited East-India goods, cowries, and arrangoes, imported by licence
 _____ may not be put on board ships or vessels of war, upon forfeiture of
 the value, or gool. to be paid by the commander, or other officer
 receiving, or permitting the goods to be received, on board, besides being
 cashiered, &c.

_____ but not to extend to goods for the sole use
 of the ship.

_____ nor to gold, silver, or jewels

_____ nor to goods wrecked, or in imminent dan-
 ger thereof

_____ nor to what shall be ordered on board by
 the Lords of the Admiralty

_____ imported or exported in the packet boats (unless by the allowance
 of the managers or chief officers of the customs) are forfeited, with 100l.
 penalty on the master, besides loss of place

But during hostilities with France and Spain, or the United Provinces,
 goods of Muscovy, Russia or the dominions thereof, or any masts,
 timber, or boards, salt, pitch, tar, rosin, hemp, flax, raisins, figs,
 prunes, olive oils, corn or grain, sugar, pot-ashes, wines, vinegar, or
 spirits called aqua vitæ, or brandy-wine, currants, and goods of the
 Ottoman or Turkish Empire, may be imported in ships built in
 Great Britain, or any of His Majesty's dominions, and sold to fo-
 reigners, so as the master and three fourths of the mariners are of the
 country of which the goods are the growth, &c.

The above goods (or any other) being the produce of the Straits or Levant
 seas, may be imported in neutral ships from any place

Flax, or flax seed, may be imported in neutral ships navigated with foreign
 mariners

Naval stores, laden in neutral vessels, may be purchased for His Majesty's
 service by the commissioners of the navy, and landed in Great Britain

Goods of the growth, &c. of any place under the dominion of the crown of
 Portugal, may be imported by any persons in Portuguese vessels, from
 Portugal, or the Western Islands, called the Azores or Madeiras.

Any sort of wool, barilla, jesuits bark, and linen yarn, may be imported by
 any persons, in neutral ships, from any place

Orchelia weed, and cobalt, may be imported by any person, from any place,
 in British ships legally navigated, or in neutral ships navigated by foreign
 mariners, free of duty on entry, &c.

For a limited time { Trading vessels may be navigated with three fourths foreign
seamen, and one fourth British.
Italian fine organized thrown silk may be imported from
any place in any ship.

No. II.

BOUNTIES, PREMIUMS, AND ALLOWANCES.

HEMP AND FLAX

4. Geo III. Cap. 26.

£. s. d.

Hemp water-rotted, bright and clean,
or rough and undressed flax, im-
ported directly from His Majesty's
plantations in America, under the
regulations required by law } until June 24, 1785, the ton 4 — —

H E M P.

19 Geo. III. Cap. 37.

—water-rotted, bright and clean, } from June 24, 1779, } the ton 8 — —
of the growth of Ireland, im- } to June 24, 1786, }
ported directly from thence, un- } from June 24, 1786, } the ton 6 — —
der the regulations required by } to June 24, 1793, }
law } from June 24, 1793, } the ton 4 — —
to June 24, 1800, }

I N D I G O.

*21 Geo. II. Cap. 30.

17 Geo. III. Cap. 44.

—imported directly from any
of the British colonies or plan-
tations in America, under the
regulations required by law,
being the growth or produce
of the plantation from whence
imported, and of the quality
described in the act* } to March 25, 1781,
and from thence to
the end of the then
next session of par-
liament } the pound — — 4

NAVAL

NAVAL STORES.

* 2 Geo. II. cap. 35.

14 Geo. III. cap. 86.

Imported directly from the British plantations in America, under the regulations required by law, viz.

Masts, yards, and bowsprits, the ton, allowing 40 feet to each ton, girt measure, according to the customary way of measuring round bodies - - -	to June 24, 1781, and from thence to the end of the next session of Parliament.	£. s. d. 1 0 0
Tar, clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, the ton, containing eight barrels, and each barrel to gauge $31\frac{1}{4}$ gallons, to be well hooped and filled up - - -	to June 24, 1781, and from thence to the end of the then next session of Parliament - - -	2 4 0
— clean, good, merchantable, well-conditioned, clear of dross or water, and fit in every respect for making of cordage, made from trees prepared according to the directions mentioned in the act*, the ton, containing eight barrels, and each barrel to gauge $31\frac{1}{4}$ gallons, to be well hooped and filled up on the importation thereof - -	to June 24, 1781, and from thence to the end of the then next session of Parliament	4 0 0
But no premium is to be paid on any tar, unless each barrel contains $31\frac{1}{4}$ gallons, and the officers not to survey the tar till the water is all drawn off and every barrel filled up with tar.		
Pitch, clean, good, merchantable, and well-conditioned, not mixed with dirt or dross, the ton, containing 20 gross hundreds neat pitch, to be brought in eight barrels of equal size - - -	to June 24, 1781, and from thence to the end of the then next session of Parliament - - -	1 0 0
Turpentine, clean, good, and merchantable, clear of dross and water, the ton, containing 20 gross hundreds neat turpentine, to be brought in eight barrels of equal size - - -	to June 24, 1781, and from thence to the end of the then next session of Parliament - - -	1 10 0

Brought from Scotland into any part of South Britain.

Trees of twelve inches diameter and upwards, fit for masts, yards, and bowsprits, regularly converted and hewed at least into eight squares, found, fresh, and in good merchantable condition, the ton, allowing 40 feet to each ton, girt measure, according to the customary way of measuring round bodies	to June 24, 1781, and from thence to the end of the then next session of Parliament - - -	1 0 0
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PORTAGE.

P O R T A G E,

Is a bounty given by the Commissioners of the Customs, by virtue of their patent, to masters of ships inwards, for making true reports of their ships and cargoes, and otherwise demeaning themselves according to law and custom, and is granted on the neat amount of the under-mentioned branches, paid or secured for the goods imported in their respective ships, certified by the proper officers of the port (damages and over entries first to be deducted); and is as follows:

Wines, for every 100l. of the neat amount of the customs and	£. s. d.
impost	— — — — — 0 6 8

Currants, for every 100l. of the neat amount of the branch	
of customs	— — — — — 0 6 8

Norway goods, for every 100l. of the neat amount of the	
branch of customs	— — — — — 2 0 0

Other goods, for every 100l. of the neat amount of the branch	
of customs	— — — — — 0 10 0

But no portage is granted when it doth not amount to ten shillings, except for Norway goods.

R A W S I L K,

9 Geo. III. cap. 38.

Of the growth of the British colonies in America, imported directly from thence into the port of London, under the regulations required by law, for every 100l. value	}	to January 1, 1784	— 20 0 0
		from January 1, 1784	15 0 0
		to January 1, 1791	

T O B A C C O,

9 Geo. I. cap. 21.

— damaged, for every pound weight cut off	— — — — — 0 0 0½
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W I N E S,

6 Geo. I. cap. 12.

* 8 Geo. I. cap. 18.

12 Geo. I. cap. 28.

5 Geo. III. cap. 43.

Damaged, corrupt, or unmerchantable; if the importer shall refuse to pay the duties thereon, the Commissioners of the Customs may cause such wines to be received into the custody of the proper officers, and to be publicly sold, in order to be distilled into brandy, or made into vinegar, and shall cause the produce of such sale to be paid to the importer; but not to exceed to the following allowances:

Of the growth of Germany, or which pay duty as such, the	}	4 0 0
ton		

Of

Of the growth of France, the ton — — — £. s. d.
 Of the growth of Spain, Portugal, or elsewhere, the ton — — — 4 0 0
 * But no allowance to be made for any wines, unless imported in casks on board a merchant's ship, directly from the place of the growth, or the usual place of first shipping, (except as to ships stranded.) 8 0 0

ALLOWANCE or DRAWBACK of the DUTIES on COALS, used in melting copper or tin ores, within the counties of Cornwall and Devon, or in fire engines for drawing tin or copper mines in Cornwall.

9 Ann. cap. 6.
 14 Geo. II. cap. 41.

All coals used in either of the above works, and for which the duties have been first answered, upon proof, by oath, made before the customer and collector of the said duties, that they have been so used, shall have a drawback of all the duties, to be repaid, by the collector of the duties, to the person making such proof.

C O R D A G E,

6 Geo. III. cap. 45. after July 1, 1766, for five years, and to the end of the then next session of Parliament.

12 Geo. III. cap. 60. continued for three years.

13 Geo. III. cap. 74.

14 Geo. III. cap. 86. farther continued for three years.

17 Geo. III. cap. 44. farther continued for four years, and to the end of the then next session of Parliament.

British made from foreign hemp (except of the produce of the British American colonies) or from hemp of the growth of Great Britain, exported under the regulations required by law, to any part of Europe (except the Isle of Man, the islands of Farro or Ferro, Madeira, the Canaries, or the Azores, or Western Islands) the cwt. — — — — — 0 2 4 $\frac{3}{4}$

C O R N,

|| 13 Geo. III. cap. 43.

* 20 Geo. III. cap. 31.

* 21 Geo. III. cap. 29.

Of the growth and produce of this kingdom; when the price of middling British corn or grain, at the port of exportation, shall appear to be under the following prices, then the bounty affixed thereto is to be allowed on exportation in British shipping, under the regulations directed by law.

	Price.	Bounty.
Wheat the quarter	2 4 0	0 5 0
Malt made therefrom	— — —	0 5 0
Rye, the quarter	1 8 0	0 3 0
Barley, beer, or bigg, the quarter	1 2 0	0 2 6
		Malt

	Price.	£.	s.	d.
Malt made from barley, the quarter	—	—	—	—
Oats, the quarter	0 14 0	—	—	—
Oatmeal, the quarter, containing 276lb. weight	—	—	—	—
* But if exported in foreign ships, one moiety only of the above bounty is to be allowed, until March 25, 1782.				
		0	2	6
		0	2	6
		0	2	6

GUNPOWDER,

4 Geo. II. cap. 29.
18 Geo. III. cap. 45.

Of the manufacture of Great Britain,	until Sept. 29, 1785,	
exported by way of merchandize, under the regulations required by law,	and from thence to the end of the then next session of Parliament	0 4 6
for every barrel, containing 100lb. neat weight		

LINE N,

29 Geo. II. cap. 15.
5 Geo. III. cap. 43.
10 Geo. III. cap. 38.
19 Geo. III. cap. 27.

Made of hemp or flax in Great Britain, Ireland, or the Isle of Man, exported (under the regulations required by law) to Africa, America, Spain, Portugal, Gibraltar, the island of Minorca, or the East Indies, until June 24, 1786, and from thence to the end of the then next session of Parliament:

For every yard, of the breadth of 25 inches or more, under the value of 5d. the yard	—	—	—	0	0	0
For every yard, of the breadth of 25 inches or more, value 5d. and under the value of 6d. the yard	—	—	—	0	0	1
For every yard, of the breadth of 25 inches or more, value 6d. and not exceeding 1s. 6d. the yard	—	—	—	0	0	1½
For every yard, of British checked or striped linen, of the breadth of 25 inches or more, and not exceeding 1s. 6d. and not under 7d. in value, per yard	—	—	—	0	0	0½
For every square yard of diaper, huckaback, sheeting, and other species of linen, upwards of one yard English in breadth, and not exceeding 1s. 6d. the square yard in value	—	—	—	0	0	1½

* 21 Geo. III. cap. 40.

For every yard of British and Irish buckrams and tilletings	0	0	0½
For every yard of British and Irish linen, and of British callicoes and cottons, or cotton mixed with linen, printed, painted, or stained, in Great Britain, of the breadth of 25 inches or more, which, before the printing, painting, or staining thereof, shall be under the value of 5d per yard	—	0	0½
For			

For every yard of the value of 5d. and under the value of 6d. per yard — — — — — 0 0 1

For every yard of the value of 6d. and not exceeding 1s. 6d. per yard — — — — — 0 0 1½

The bounties granted by the act* above mentioned are to be paid during the continuance of an act passed in the 20th year of His present Majesty's reign, in the kingdom of Ireland, by which certain bounties were granted on the exportation of linens, buckrams, and tillettings, of the manufacture of that kingdom.

S A I L C L O T H.

12 Ann. cap. 16.

4 Geo. II. cap. 27.

18 Geo. III. cap. 45.

British-made sail cloth exported under the regulations required by law, for every ell — — — — — { until Sept. 29, 1785, and from thence to the end of the then next session of Parliament } 0 0 2

B R I T I S H M A N U F A C T U R E S of S I L K.

8 Geo. I. cap. 15.

14 Geo. III. cap. 86.

On the British manufactures of silk hereafter mentioned, exported under the regulations required by law, the following bounties are to be allowed :

Ribbands and stuffs of silk only, the pound avoirdupoise weight 0 3 0

Silk, and ribbands of silk, mixed with gold or silver, the pound avoirdupoise weight — — — — — 0 4 0

Silk stockings, silk gloves, silk fringes, silk laces, stitching or sewing silk, the pound avoirdupoise weight — — — — — 0 1 3

Stuffs of silk and grogram yarn, the pound avoirdupoise weight 0 0 8

Stuffs of silk mixed with incle or cotton, the pound avoirdupoise weight — — — — — 0 1 0

Stuffs of silk and worsted, the pound avoirdupoise weight 0 0 6

S U G A R R E F I N E D in G R E A T B R I T A I N.

5 Geo. III. cap. 45.

Refined from sugar of the produce of the British plantations, under the directions and regulations required by law, and exported after the 1st day of June 1765

In loaves compleat and whole, and in lumps duly refined, for every cwt. — — — — — 0 14 6

Called bastards, ground or powdered sugar, loaf sugar broken in pieces, and candy properly refined, for every cwt. 0 6 4

* 21 Geo. III cap. 16.

Refined from sugar imported into Great-Britain after the 5th day of April 1781, and which shall have paid the duty imposed by this act*, and exported after the 5th day of July 1781:

In the loaf, and whole, the cwt. — — — 0 11 6

Called bastards, and ground or powdered sugar, and refined loaf sugar broke in pieces, and all sugar called candy, the cwt. — — — 0 5 4

These two last-mentioned allowances are to be paid, over and above all other bounties or drawbacks allowed by law for the same, and are also subject to the same rules, regulations, and restrictions.

BOUNTIES on SHIPS employed in the FISHERIES.

WHITE HERRING FISHERY.

Granted by 11 Geo. III. cap. 31. { for seven years, from October 22, 1771, and from thence to the end of the then next session of Parliament.

Continued by 19 Geo. III. cap. 26. { for seven years, and from thence to the end of the then next session of Parliament.

The following bounty is annually allowed, provided the limitations, restrictions, and directions, relating thereto, in the acts above mentioned, are complied with, viz:

For every decked vessel, from twenty to eighty tons burden, which shall be fitted out and employed in the above fishery, the sum of — — — 1 10 0 per ton

WHALE-FISHERY in the Greenland Seas, Davis's Straits, or the adjacent Seas.

11 Geo. III. cap. 38.

15 Geo. III. cap. 31.

18 Geo. III. cap. 55.

For every ship which shall proceed on the said fishery (the several provisions and directions relating thereto in the acts above mentioned being complied with) from December 25, 1781, to December 25, 1786, the sum of 1 0 0 per ton.

In the FISHERY on the BANKS of NEWFOUNDLAND.

15 Geo. III. cap. 31.

18 Geo. III. cap. 55.

The several bounties hereafter mentioned are allowed annually for eleven years, for a certain number of vessels employed in this fishery, provided the

the limitations, restrictions, and directions, relating thereto, in the acts above mentioned, are complied with, viz.

Such British-built vessels, fitted and cleared out after the 1st of June 1776, and, after that day in each succeeding year, which shall proceed to the Banks of Newfoundland, and having caught a cargo of fish upon those Banks, consisting of not less than ten thousand fish by tale, shall land the same at one of the ports on the southern or eastern side of the island of Newfoundland, between Cape Ray and Cape de Grat, on or before the 15th of July in each year; and shall make one more trip at least to the said Banks, and return with another cargo of fish caught there, to the same port; in which case,

The twenty-five vessels first arriving at the said island of Newfoundland from the Banks thereof, with a cargo of fish caught there, consisting of ten thousand fish by tale at the least, and after landing the same at one of the ports within the limits before mentioned in Newfoundland, shall proceed again to the said Banks, and return to the said island with another cargo of fish, shall be entitled to — £ 40 each

One hundred vessels which shall so arrive the next in order of time, on or before the 15th of July in each year, at the said island, with a like cargo, and shall proceed again to the said Banks, and return from thence in the manner hereinbefore mentioned, shall be entitled to — — — 20 each

One hundred other vessels which shall so arrive the next in order of time, on or before the 15th of July in each year, at the said island, with a like cargo, and shall proceed again to the said Banks, and return from thence in the manner hereinbefore mentioned, shall be entitled to — — — 10 each

WHALE-FISHERY in the Gulph of St. Lawrence, or on the coast of Labradore, Newfoundland, or in any seas to the southward of the Greenland Seas and Davis's Straits.

15 Geo. III. cap. 31.

16 Geo. III. cap. 47.

18 Geo. III. cap. 55.

20 Geo. III. cap. 60.

The several bounties hereafter mentioned are allowed annually for eleven years, for five vessels employed in this fishery; provided the limitations, restrictions, and directions, relating thereto in the acts above mentioned, are complied with, viz. such British-built vessels, fitted and cleared out after the 1st day of January 1776, and after that day in each succeeding year, which shall take and kill one whale at least in the seas above mentioned, and shall return within the time limited by law, with the oil of such whale or whales:

For the vessel which shall so arrive in each year, with the greatest quantity of oil, so taken as aforesaid — 500 0 0

For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid — — 400 0 0
For

For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	300	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	200	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	100	0	0

WHALE-FISHERY in the seas to the southward of the latitude of forty-four degrees north,

16 Geo. III. cap. 47.

18 Geo. III. cap. 55.

20 Geo. III. cap. 60.

The several bounties hereafter mentioned are allowed annually for eleven years, for five vessels employed in this fishery; provided the limitations, restrictions, and directions, relating thereto in the acts above mentioned are complied with, viz. such British-built vessels, fitted and cleared out after the 1st day of August, and before the 1st day of November 1776, and between the 1st day of August and the 1st day of November in each succeeding year, which shall take and kill one whale at least in the seas above mentioned, and shall return within the time limited by law, with the oil of such whale or whales:

For the vessel which shall so arrive in each year, with the greatest quantity of oil, so taken as aforesaid	—	500	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	400	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	300	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	200	0	0
For the vessel which shall in like manner arrive, with the next greatest quantity of oil, so taken as aforesaid	—	100	0	0

